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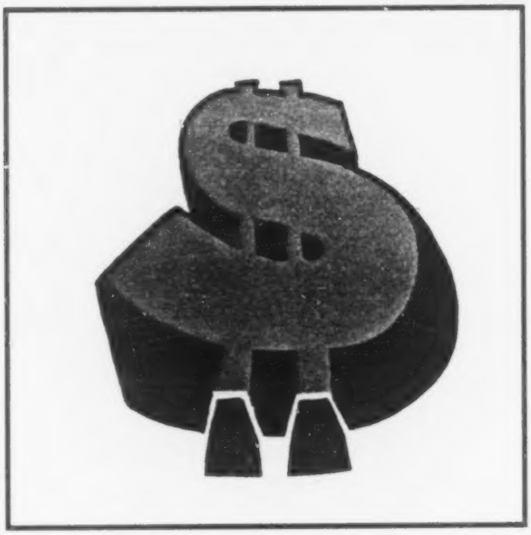
VIRGINIA
STATISTICAL SERIES

1988 Virginia AGI

Distribution of Virginia Adjusted Gross Income by Income Class and Locality



17TH Annual Edition
Gerard W. Ward & Robert W. Cox

CENTER FOR PUBLIC SERVICE
UNIVERSITY OF VIRGINIA

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Gerard W. Ward & Robert W. Cox
November 1990

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Foreword

This report, which covers the 1988 calendar year and is based on data from the Virginia Department of Taxation, is the seventeenth in a series that began in 1972.

The first report issued in the series covered the distribution of Virginia adjusted gross income (AGI) for 1972; the second report included not only the distribution for 1973 but also additional information on total AGI and number of Virginia income tax returns for each year beginning with 1963. The next fourteen reports covered AGI distribution for each year, 1974 through 1987.

The Center for Public Service wishes to thank Robert T. Benton and Geraldine A. Turner of the Virginia Department of Taxation for their help in supplying the original data for this report. Also, Thornton Staples of the University of Virginia's Academic Computing Center processed much of the data.

This report was prepared by the Center's Business and Economics Section. Gerard W. Ward and Robert W. Cox authored the report, while John L. Knapp, the section's research director, guided the research. The Center's Information Resources staff also assisted with the publication. George E. Barnes and Sandra H. Wiley edited the manuscript; and Barry A. Jackson and Jayne E. Finkelstein created the graphics and designed the cover and format for the new Virginia Statistical Series.

The Center for Public Service hopes that the *Virginia AGI* series will continue to be a useful source of information on the state's economy. We encourage users of this report to share with us any suggestions you may have for future editions.

Carl W. Stenberg
Director, Center for Public Service
University of Virginia

Charlottesville
November 1990

The 1988 median adjusted gross income (AGI) for all taxpayer returns was $20,661, up 6.9 percent from 1987.

Summary

Virginia adjusted gross income (AGI) for 1988 is the income claimed by taxpayers on their Virginia state income tax returns for tax year 1988. This report presents data for three categories of returns: all taxpayer returns, married couple returns, and individual returns.

New Reporting Method

This year marks a major change in the content of the report. For the first time the report presents data on resident-only returns. In previous years the data contained returns filed by non-residents who worked or owned income producing property in the state. The new reporting method results in little change in median returns with few exceptions (notably Bristol City). **Table A1** compares median married returns with non-residents excluded to returns with non-residents included. The numbers that follow in this report, except where noted, are based on resident-only returns in 1988. Numbers from previous years include non-resident returns.

1988 Median Figures

In 1988 the median AGI for all taxpayer returns was $20,661, up 6.9 percent from 1987. Fairfax County led the state with a median of $32,422; Northampton County, with a median of $12,891, had the lowest income.

The median AGI for married couple returns, significant because it has closely matched changes in the Census Bureau's median family income, rose in 1988 to $35,757, 6.7 percent higher than in 1987. Fairfax County had the highest median ($59,536), while Lee County had the lowest ($20,639).

During the past five years, Rappahannock County has enjoyed the fastest growth in AGI for married couples (57.3 percent). After adjusting for inflation, the statewide median AGI for married couples rose 2.7 percent in 1988, the sixth straight year of real growth. From 1972 to 1988, median AGI for married couple returns has risen 20.3 percent in inflation-adjusted dollars.

Individual returns are those filed by single, divorced, separated, or widowed taxpayers. In 1988 the median individual AGI statewide was $12,378, an increase of 8.1 percent over 1987. Arlington County had the highest AGI for individuals ($21,357). Dickenson County had the lowest ($8,073).

Per Exemption Figures

Another form of AGI data, AGI per exemption, is similar to per capita income. For 1988, AGI per exemption was $14,608, up 9.5 percent from 1987; it was highest in Arlington County ($22,798) and lowest in Lee County ($8,222).

Equality in Income Distribution

Adjusted gross income data can also be used to determine the degree of equality in income distribution. The index of income concentration measures how equally or unequally income is distributed; the higher the index, the greater the inequality between income classes. In 1988 the index for Virginia was 0.361, slightly higher than the 1987 index (0.357). Over time, the index value has been rising in the state, starting from 0.316 in 1975 (the first year for which it was calculated).

Adjusted gross income varies from several other commonly used income measures. The Bureau of the Census uses the concepts of median family and median household income in its decennial censuses. These concepts include some non-taxable income excluded from AGI.

Adjusted gross income also differs from personal income, a broad concept that includes not only taxable and non-taxable income, but also such items as fringe benefits. Personal income, however, does not include capital gains, which are included in AGI. AGI as a percentage of personal income fell to 69.8 percent from 72.8 percent in 1987.

Changes in tax laws have had some effect on the historical comparability of AGI.

1988 Virginia AGI

This report contains data on Virginia adjusted gross income (AGI) by locality as reported by Virginia taxpayers on their 1988 state income tax returns.

Virginia AGI is defined as federal adjusted gross income with a few modifications.[1] In 1988, federal adjusted gross income included most types of income except the following:

1. Most Social Security benefits and other transfer payments
2. Employer contributions to private pension and health plans
3. Non-cash imputed income
4. Certain business expenses

To derive 1988 Virginia AGI, the following items were added to federal adjusted gross income:

- interest from debt instruments of other states,
- the ordinary income portion of a lump sum distribution from a qualified retirement plan, and
- interest and dividend income which U.S. law exempts from federal income tax but not from state income tax.

In addition, for Virginia AGI, the following items were subtracted from federal adjusted gross income:

- Virginia state government retirement benefits
- Interest from federal obligations exempt from state income tax but not federal income tax
- Benefits received under Title II of the Social Security Act, Tier 1 of the Railroad Retirement Act, and the Workman's Compensation Act
- Foreign source income received as a Virginia resident and included in federal adjusted gross income

Changes in tax laws have had some effect on the historical comparability of AGI. The 1986 federal tax reform broadened the tax base by reducing marginal tax rates, tightening "loopholes," ending special treatment for capital gains, reducing personal interest deductions, and, in general, making it more difficult to itemize deductions. Preliminary figures for Virginia federal adjusted gross income in 1988, the first year for which most of the provisions of the tax reform act were implemented, show an increase of 10.5 percent in adjusted gross income with only a 5.4 percent increase in itemized deductions.[2] However, a thorough analysis will not be possible until more detailed federal figures are available. In addition, recent changes passed by the Virginia General Assembly will further alter the comparability of AGI over time. In early 1989 the U.S. Supreme Court ruled that different tax treatment of state and federal retirement pensions was unconstitutional. The response in the Virginia legislature has been to include state pensions in AGI for tax year 1989 but exempt the first $16,000 of retirement income regardless of source.

The AGI data cover all resident individuals and married couples required to file a return for 1988, which included:

1. Anyone who had Virginia income tax withheld or who paid an estimated income tax for 1988
2. Any individual with AGI more than $5,000
3. A married couple with a combined AGI more than $8,000

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[1] In this report, AGI refers to Virginia, not federal, adjusted gross income.

[2] U.S. Department of the Treasury, Internal Revenue Service, *SOI Bulletin*, Volume 9, Number 4 (Spring 1990).

The proportion of the population covered by the AGI data can be roughly estimated by comparing the reported number of personal and dependent exemptions with a separate count of the total population. In 1988 the number of exemptions was 5,074,946, or 84 percent of Virginia's 1988 population of 6,015,100 as estimated by the Center for Public Service.[3]

Table A1 compares median married returns with non-residents excluded to those returns with non-residents included. Other appendix tables contain data on all returns and on two subcomponents—married couple returns and individual returns. In addition, there is information on AGI per exemption and an index of income concentration. Each of these measures is discussed in the following pages.

ALL RETURNS

The Virginia and national economies experienced strong growth in 1988, with Virginia outperforming the U.S.

Statewide, the median AGI was $20,661. This was an increase of 6.9 percent from 1987. Adjusting for inflation, the median rose by 2.8 percent after a drop of 0.4 percent in 1987.

A review of the economic conditions in 1988 may help to place this growth in perspective. Both the state and national economies experienced strong growth, with the state outperforming the nation. The state's average nonagricultural wage and salary employment rose by 3.7 percent in 1988 versus 2.8 percent for the nation. Virginia's unemployment rate, which was 4.2 percent in 1987, fell to 3.8 percent in 1988. Inflation, as measured by the Implicit Price Deflator for GNP Personal Consumption Expenditures, fell to an average 3.9 percent versus 4.9 percent in 1987.[4]

The overall county median was $22,552 compared to $18,409 for cities (see **Table A2**). The highest-income area, Fairfax County, had a median AGI that was 2.5 times greater than that of the lowest area, Northampton County. The highest- and lowest-income localities are as follows:

Top Five Localities	Median AGI
Fairfax County	$32,422
Loudoun County	30,487
Chesterfield County	28,797
Prince William County	28,413
Manassas City	27,001

Bottom Five Localities	Median AGI
Brunswick County	$14,168
Galax City	13,606
Petersburg City	13,563
Accomack County	13,448
Northampton County	12,891

Together, Virginia's eight Metropolitan Statistical Areas (MSAs) had a median AGI of $22,420, compared to $17,525 for the non-MSA portions of the state[5] (see pages 39 and 40 for listings of localities contained in MSAs and planning districts). Among the MSAs, the Virginia portion of the Washington, D.C.-Md.-Va. MSA had the highest median AGI ($29,144).[6] The lowest median was in the Danville MSA ($15,880).

Among the twenty-two planning districts, the medians ranged from $29,239 in the Northern Virginia Planning District to $13,298 in the Accomack-Northampton Planning District (Eastern Shore).

In addition to providing median AGI, Table A2 contains information on the distribution of AGI by income class. Statewide, 12.5 percent of taxpayers reported less than $5,000 of income, down from 14.6 percent the previous year. Incomes of less than $25,000 were reported by 57.8 percent of taxpayers, while 27.1 percent had incomes between $25,000 and $49,999. Incomes of $50,000 or above were reported by 15.7 percent of taxpayers, including 5.8 percent with incomes above $75,000.

In Fairfax County, the locality with the highest median income, 15.8 percent of the returns showed incomes of $75,000 or more, the largest percentage of returns in the highest AGI class. In Petersburg City 18.1 percent of returns reported incomes of less than $5,000, the largest percentage of returns in the lowest AGI class.

MARRIED COUPLE RETURNS

In 1988 returns filed by married couples accounted for 47.6 percent of all returns and 71.7 percent of total AGI. Married couple returns are all returns filed by husband-wife families, including those with dependents. This study analyzes married couple returns in detail, since historically these returns have most closely matched median family incomes.

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[3] Julia H. Martin, ***Estimates of the Population of Virginia Counties and Cities: 1987 and 1988*** (Charlottesville: Center for Public Service, University of Virginia, September 1989).

[4] For an explanation of why this price index is used, see Robert W. Cox, *1986 Virginia AGI* (Charlottesville: Center for Public Service, University of Virginia, May 1988), p. 3.

[5] The MSA data refer only to the Virginia portion of those MSAs that include parts of other states. On June 30, 1983, the Richmond MSA and the Petersburg-Colonial Heights-Hopewell MSA were combined to form the Richmond-Petersburg MSA. At the same time, the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.

[6] Hereafter, the Virginia portion of the Washington, D.C.-Maryland-Virginia MSA is referred to as the Northern Virginia MSA and the Virginia portion of the Johnson City-Kingsport-Bristol Tennessee-Va. MSA is referred to as the Bristol MSA.

Statewide, median AGI for married couples was $35,757, a figure 6.7 percent higher than in 1987. However, after adjustment for changes in purchasing power, median income rose by 2.7 percent. Since the beginning of this series in 1972, median AGI has increased 221 percent in current dollars (see **Figure 1**). However, in terms of constant 1982 dollars (adjusted for changes in the implicit price deflator for personal consumption expenditures), there has been only a slight rise; over the fifteen-year period, real median AGI rose by 20.3 percent. This year's increase marks six straight years of rise in constant-dollar married couple AGI.

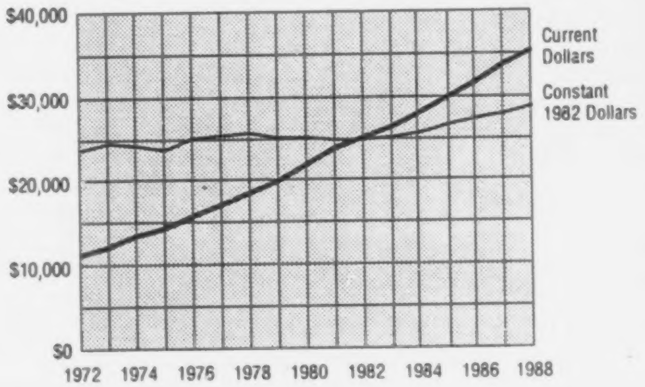
Growth in real AGI seems to be associated more heavily with low inflation than with growth in nominal (current) AGI. **Figure 2** shows year-to-year percentage changes in constant dollar married couple AGI and the same changes in inflation (measured by the implicit price deflator for personal consumption expenditures). During periods of high inflation, nominal incomes have seldom risen enough to produce real rises in incomes. The consistent growth in real AGI in the mid-1980s can be associated with the relatively low inflation rates during these years.

The 1988 median AGI for married couple returns was $37,320 for all counties and $33,432 for cities (see **Table A3**). As was the case last year all of the five highest localities were in Northern Virginia. Fairfax County was once again the highest, with a median AGI of $59,536. The lowest locality, Lee County, had a median of $20,639. The five highest and five lowest localities are as follows:

Top Five Localities	Median AGI
Fairfax County	$59,536
Fairfax City	51,780
Loudoun County	50,484
Arlington County	50,333
Prince William County	47,714
Bottom Five Localities	
Northampton County	22,339
Charlotte County	22,171
Grayson County	21,472
Highland County	21,406
Lee County	20,639

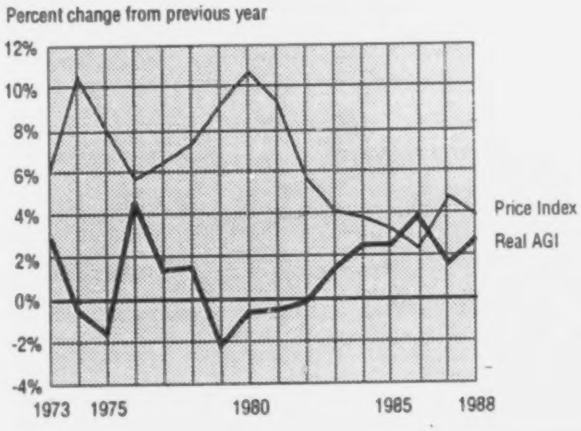
The median AGI for married couple returns in the MSA portion of the state was $39,963, compared to $28,384 for the non-MSA portion.

Figure 1.
Virginia Median AGI Per Married Couple Return, 1972–1988



During periods of high inflation, nominal incomes have seldom risen enough to produce real rises in incomes. The consistent growth in real AGI in the mid-1980s can be associated with the relatively low inflation rates during these years.

Figure 2.
Changes in Prices and Married Couple AGI, 1972–1988



If Bristol and Buchanan are excluded, the Lord Fairfax and the Rappahannock-Rapidan Planning Districts account for ten of the top sixteen localities in terms of AGI growth between 1983 and 1988.

Among the MSAs, the Northern Virginia MSA had the highest median ($53,915), followed distantly by the Richmond-Petersburg MSA ($39,481). The lowest median was in the Bristol MSA ($24,950).

Among the planning districts, the median AGI for married couples ranged from $54,559 in the Northern Virginia Planning District to $23,685 in the Accomack-Northampton Planning District.

The distribution of AGI for married couple returns is also in Table A2. Statewide, about 33 percent of returns showed less than $25,000; another 39 percent showed AGIs between $25,000 and $49,999; and over 29 percent reported AGIs of $50,000 or more. The greatest concentration of high incomes occurred in Fairfax County, where 61.6 percent of the returns filed were in the two income classes above $49,999.

The availability of AGI data going back a number of years makes it possible to compare growth in local area AGI for married couple returns over time. **Table A4** compares the growth in median AGI from 1983 to 1988. During this period, statewide AGI rose 36 percent; adjusted for inflation, this represented real growth of 13.7 percent. The overall average for counties was higher at 38.7 percent (16.0 percent). The average among cities was considerably lower at 30.4 percent (9.0 percent).

Among localities, Rappahannock County had the fastest-growing AGI, rising 57.2 percent between 1983 and 1988. This was followed by Bristol (56.6 percent), Buchanan County (52.2 percent), and Clarke County (51.6 percent). Buchanan's growth reflects a recovery from the relatively low level of AGI in 1983 caused by the extensive coal strikes of that year. Bristol's growth was largely due to the removal of non-resident returns from the reporting base. If non-residents were included, Bristol's growth was a low 15.6 percent. The slowest-growing localities were Dickenson County (10.3 percent) and Highland County (8.2 percent).

Although Northern Virginia is usually cited as the fastest-growing section of the state, it is interesting to note that the fastest-growing AGIs (ignoring the special cases of Buchanan County and Bristol City)—Rappahannock, Clarke , and Fauquier (49.2 percent)—are just outside of the Northern Virginia MSA boundaries. In addition to these counties, the next-fastest-growing localities, Warren County (49.0 percent) and Madison County (47.9 percent) can also be counted on the outskirts of Northern Virginia. If Bristol and Buchanan are excluded, the Lord Fairfax and the Rappahannock-Rapidan Planning Districts account for ten of the top sixteen localities in terms of AGI growth between 1983 and 1988.

Northern Virginia fared as a region only about average. Although Manassas Park City grew rapidly (40.6 percent), it is so small in relation to the entire region that it had little influence on the total. Indeed, Fairfax County grew only slightly faster than the state average (37.2 percent vs. 36.0 percent).

Notably below the average city growth rate of 30.4 percent were Falls Church City at 17.8 percent, Petersburg City at 18.3 percent, Virginia Beach City at 23.9 percent, Norfolk City at 25.0 percent, and Newport News City at 26.0 percent.

INDIVIDUAL RETURNS

Tax returns of single, divorced, separated, or widowed taxpayers are classified as individual returns. In 1988 statewide median AGI for individual returns was $12,378, an increase of 8.1 percent over 1987. After adjustment for inflation, median AGI increased 4.0 percent. The median for counties was $12,649, and that for cities was $12,099 (see **Table A5**). The five highest localities and the five lowest are listed below:

Top Five Localities	Median AGI
Arlington County	$21,357
Alexandria City	20,347
Fairfax County	17,710
Falls Church City	16,837
Fairfax City	16,727
Bottom Five Localities	
Russell County	8,493
Norton City	8,325
Buchanan County	8,318
Lee County	8,214
Dickenson County	8,073

The individual return median for all MSAs was $13,354, and for non-MSAs it was $10,145. The Northern Virginia MSA had the highest median ($17,846), and the Bristol MSA had the lowest median ($9,335).

Among the planning districts, the medians ranged from $18,045 in the Northern Virginia Planning District to $8,550 in the LENOWISCO Planning District (Southwestern Virginia).

AGI PER EXEMPTION

Table A6 shows AGI per exemption. To reduce double counting, the extra exemptions for age and blindness have been excluded. However, a small amount of double counting remains because some children with taxable income are counted twice—once on their parents' return and again on their own.

AGI per exemption is similar to a per capita measure except that the divisor contains only the population with adjusted gross income rather than the total population. For the state as a whole, 1988 AGI per exemption was $14,608, up 9.5 percent over 1987. For counties, the figure was $15,160 and for cities, $13,704. The five highest and lowest localities are listed below:

Top Five Localities	AGI Per Exemption
Arlington County	$22,798
Alexandria City	22,116
Fairfax County	21,863
Fairfax City	21,134
Goochland County	19,639
Bottom Five Localities	
Buckingham County	8,704
Lunenberg County	8,684
Greensville County	8,468
Grayson County	8,430
Lee County	8,222

Variation in AGI per exemption among localities may be measured in several ways. The simplest approach is to compute the ratio of the highest to the lowest observation. In 1988 the ratio was $22,798 to $8,222, or about 2.8 to 1.0. A more sophisticated measure is the coefficient of variation, which shows the standard deviation as a percentage of the mean. The higher the value, the greater the variation. In 1988, the coefficient of variation was 24.1 percent, up from 22.5 percent in 1987.

AGI per exemption was $15,993 in the MSA portion of the state compared to $11,205 in the non-MSA portion. The Northern Virginia MSA, with an AGI per exemption of $20,361, outstripped all other MSAs by a wide margin. The Danville-Martinsville area had the lowest AGI per exemption ($10,338).

Among the planning districts, AGI per exemption was highest in the Northern Virginia Planning District ($20,596), followed distantly by the Richmond Regional Planning District ($15,634). The Accomack-Northampton Planning District (Eastern Shore) had the lowest figure at $9,181. The Piedmont Planning District (Farmville) was the next lowest, ($9,271).

INDEX OF INCOME CONCENTRATION

An index of income concentration for all returns is shown in **Table A7**.[7] The index measures the equality of income distribution. If all taxpayers had the same income, the index would be zero. The greater the inequality of income distribution, the higher the value of the index.

Generally, the large central cities had greater inequality of income distribution than their neighboring suburban counties.

In 1988, the state index of income concentration average was 0.361, up slightly from last year and quite a bit higher than the 1975 level of 0.316. Among localities, Rappahannock County had the highest value at 0.455, and Manassas Park City was the lowest, with an index of 0.274. Generally, the large central cities had greater inequality than their nighboring suburbs. For example, Richmond City had an index of 0.385 compared to 0.324 in Chesterfield County, 0.336 in Hanover County, and 0.349 in Henrico County.

The MSA portion of the state had a slightly higher index value than did the non-MSA, 0.359 and 0.340 respectively. Among the eight MSAs, the indexes ranged from a high of 0.377 in Charlottesville to 0.328 in the Bristol MSA.

Among the twenty-two planning districts, the greatest inequality of income was in the Northern Neck Planning District (0.375), followed by the Rappahannock-Rapidan Planning District (0.374), and the Thomas Jefferson Planning District (0.371). The lowest degree of inequality occurred in the Mount Rogers Planning District (0.319).

CENSUS MONEY INCOME

Adjusted gross income is not the same as money income reported by the Bureau of the Census. In 1979 total AGI was 84 percent of total census money income for Virginia.[8] Unlike census money income, AGI includes certain capital gains and excludes transfer payments such as most Social Security benefits, welfare payments, and unemployment compensation. In addition, AGI does not cover persons with income below the filing requirement. Persons receiving transfer payments and those with income below the filing requirement are included in the tax statistics only if they had some additional taxable income or had to file in order to receive a refund for tax withheld.

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[7] Index of income concentration = $\frac{1}{2}\Sigma_i|X_i - Y_i|$ where X_i and Y_i are uncumulated percentages of the distribution of total returns by AGI class (X) and the distribution of total AGI by AGI class (Y). For a description of the method of computation, see U.S. Bureau of the Census, *The Methods and Materials of Demography* (Washington, D.C.: Government Printing Office, 1971), pp. 178–80.

[8] U.S. Bureau of the Census, *1980 Census of Population: General Social and Economic Characteristics*, PHC80-1-C48 (Washington, D.C.: Government Printing Office, July 1983), pp. 11, 16.

AGI also excludes income of armed forces personnel who retain legal residence in another state. The omission of this military income means that AGI will comprise a smaller percentage of census money income in areas with a dense concentration of military personnel, such as Prince George County, Norfolk City, and Virginia Beach City. Furthermore, since non-military income and income of the spouse are taxable, the tax statistics may exaggerate the number of low AGI returns in these areas.

A final difference between the two concepts is the reporting unit. The principal census reporting units are families, unrelated individuals, and households. The major tax reporting units are individual returns and married couple returns. Married couple returns are further subdivided into joint, combined, and separate returns. None of the tax units is entirely comparable with any census unit.

The median AGI on all returns is not a good proxy for median household money income. In 1979, the income year reported in the 1980 Census, Virginia median household income was $17,475—a figure 43 percent larger than 1979 median AGI on all returns ($12,188). Although many reasons accounted for the difference, the principal one was that members of the same household often filed separately. For example, a return might be filed for a child living in the same household with parents who also filed. The end result was that the number of returns exceeded the number of households by 9.2 percent.[9]

Median AGI reported on married couple returns is a fairly good proxy for census money income even though AGI differs from census money income and personal income.

Median AGI reported on married couple returns is a fairly good proxy for median census money income for families even though AGI differs from census money income, and married couples are a subset of all families.[10] According to the 1980 Census, Virginia median family income in 1979 was $20,018. In 1979 median AGI reported by married couple families was $19,752. Thus, median AGI was 99 percent of the census figure. For individual counties and cities, the percentage varied depending on local conditions such as the population living in poverty, the number of military personnel, the number of persons receiving transfer payments (e.g., Social Security benefits and welfare assistance), and the accuracy of geographic coding of tax returns.

PERSONAL INCOME

AGI differs also from the concept of personal income developed by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA). Personal income is a broader concept than either Census money income or AGI. Unlike AGI, person[illegible]me includes:

1. All transfer payments such as Social Security and unemployment benefits
2. Certain fringe benefits and other labor income except fees
3. Imputed income such as wages and salaries paid in-kind, the net rental value of owner-occupied houses, the net value of food and fuel produced and consumed on farms, and imputed interest earned from financial intermediaries
4. Dividends excluded from taxation
5. Tax-exempt interest and dividend distributions
6. Investment income retained by life insurance carriers and private noninsured pension funds

On the other hand, AGI includes certain items excluded from personal income: (1) personal contributions for social insurance (principally, employee Social Security taxes and federal employee retirement payments); (2) all capital gains; and (3) certain taxable private pension benefits. Furthermore, there are differences in coverage. Personal income includes the income of certain categories not contained in AGI, the most important of which are low-income persons not required to file a state tax return; non-resident members of the armed forces stationed in Virginia; and private trust, pension, health, and welfare funds.

In 1988 AGI amounted to 69.8 percent of Virginia personal income (70.7 percent if non-residents are included), down from 72.5 percent in 1987. In 1972 Virginia AGI was almost 75.0 percent of personal income. Between 1972 and 1988, however, AGI as a percentage of personal income has fluctuated (see **Figure 3**). From a peak of 77.4 percent in 1974, AGI as a percentage of personal fell to a low of 69.4 percent in 1982. It began to recover somewhat in the mid 1980s.

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[9] U.S. Bureau of the Census, *1980 Census of Population: General Social and Economic Characteristics*, PHC80-1-C48 (Washington, D.C.: Government Printing Office, July 1983), p. 58.

[10] The census definition of family includes families with only one spouse present, whereas Virginia AGI married couple returns are limited to husband-wife families that file returns.

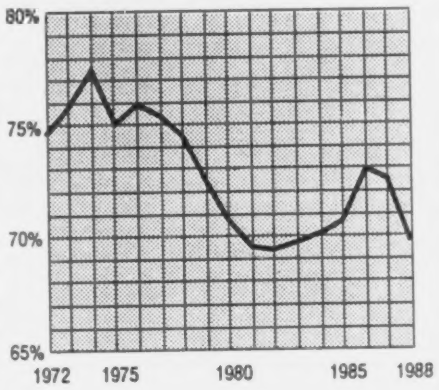
The causes of the fluctuations appear to be various. A major cause of the decline earlier was the growth of non-taxable transfer payments as a percentage of personal income.[11] The major cause for the increase in 1986 appears to be early realization of capital gains by taxpayers who were seeking to avoid a heavier tax in 1987 on their long-term gains. The federal Tax Reform Act of 1986 mandated the end of special treatment for capital gains. According to national data from the Internal Revenue Service, the income claimed from net capital gains in 1986 rose 94 percent above the previous year. As a percentage of federal AGI, net capital gains rose from 2.9 percent in 1985 to 5.3 percent in 1986. This represented the rise after 60 percent of long-term capital gains had been excluded. In 1987, the first year capital gains were taxed at their full value, net capital gains represented 4.8 percent of federal AGI. This expansion of the tax base probably explains why AGI as a percentage of personal income remained higher in 1987 than in the early 1980s.[12] Not enough data on 1988 returns are available to explain the dip in 1988.[13]

LIMITATIONS OF THE DATA

The major limitations of AGI data are the inaccuracy of some of the geographic coding, the treatment of data for married couples filing separate returns, and the method of deriving medians.

Geographic coding of the tax returns may be a problem in a few localities. Although taxpayers are required to show their city or county of residence, some taxpayers fail to provide correct information. Confusion of post office address with place of residence is the usual source of incorrect information.

Figure 3.
Virginia AGI as a Percentage of Personal Income, 1972–1988



AGI as a percentage of personal income has declined since 1976. Slightly higher levels in 1986 and 1987 were caused by changes in federal tax laws.

Married couples can file in one of three ways—by a joint return, a combined return, or separate returns. For 1988, the majority of married couple incomes (90.4 percent) were reported on either the joint return or the combined return. The Department of Taxation statistics do not match the separate returns for each married couple. In the absence of matching, it was assumed for the purpose of calculating medians for married returns that within each AGI class two separate returns were equivalent to one joint or combined return. Although unavoidable, this was an extreme assumption since the more likely case is that a husband's AGI would fall in a different class than his wife's AGI.

Since all medians were derived from grouped data, it was necessary to make an assumption concerning the distribution of income within the class interval containing the median. In the absence of additional information, a uniform distribution was assumed. This procedure was probably adequate in most cases, but derivation of the medians from ungrouped data would have been preferable.

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[11] For an explanation of this and other contributing factors, see Thae S. Park, "Personal Income and Adjusted Gross Income, 1977–1981," *Survey of Current Business* 63 (April 1983): 28–32.

[12] U.S. Department of the Treasury, Internal Revenue Service, *SOI Bulletin*, Volume 8, Number 3 (Winter 1988–89), p. 104.

[13] A soon to be released article in the *Survey of Current Business* should reconcile 1988 federal adjusted gross income with BEA estimates of personal income.

Appendix Tables

Table A1.
Resident vs. Non-resident Median Married Returns, 1988

	Median AGI per Married Return		
	Including Non-residents	Residents Only	Percentage Difference
VIRGINIA	$34,913	$35,757	2.42%
UNASSIGNED	16,207	21,445	32.32
COUNTIES	37,162	37,320	0.43
Accomack	24,064	24,196	0.55
Albemarle	39,108	39,131	0.06
Alleghany	30,153	30,190	0.12
Amelia	27,393	27,431	0.14
Amherst	30,754	30,747	-0.02
Appomattox	28,594	28,607	0.05
Arlington	49,963	50,333	0.74
Augusta	29,731	29,762	0.10
Bath	24,661	24,766	0.43
Bedford	31,030	31,063	0.11
Bland	24,892	24,900	0.03
Botetourt	33,449	33,478	0.09
Brunswick	23,853	24,026	0.73
Buchanan	25,445	25,495	0.20
Buckingham	23,217	23,222	0.02
Campbell	30,974	31,006	0.10
Caroline	30,736	30,778	0.14
Carroll	23,505	23,567	0.26
Charles City	31,888	31,868	-0.06
Charlotte	22,162	22,171	0.04
Chesterfield	44,921	44,979	0.13
Clarke	34,945	35,031	0.25
Craig	26,743	26,722	-0.08
Culpeper	32,925	33,012	0.26
Cumberland	24,242	24,235	-0.03
Dickenson	22,989	23,020	0.13
Dinwiddie	29,467	29,489	0.07
Essex	28,031	28,074	0.15
Fairfax	59,420	59,536	0.20
Fauquier	43,253	43,415	0.37
COUNTIES (continued)			
Floyd	$25,098	$25,117	0.08%
Fluvanna	30,895	30,900	0.02
Franklin	27,216	27,243	0.10
Frederick	32,658	32,745	0.27
Giles	27,508	27,532	0.09
Gloucester	31,823	31,893	0.22
Goochland	37,623	37,663	0.11
Grayson	21,318	21,472	0.72
Greene	31,982	32,010	0.09
Greensville	25,176	25,741	2.24
Halifax	25,605	25,762	0.61
Hanover	41,125	41,154	0.07
Henrico	41,394	41,404	0.02
Henry	26,759	27,174	1.55
Highland	21,373	21,406	0.15
Isle of Wight	33,966	34,303	0.99
James City	40,317	40,501	0.46
King and Queen	28,267	28,267	0.00
King George	35,190	35,282	0.26
King William	35,001	35,047	0.13
Lancaster	28,766	28,825	0.21
Lee	20,389	20,639	1.23
Loudoun	50,345	50,484	0.28
Louisa	29,095	29,101	0.02
Lunenburg	22,952	22,966	0.06
Madison	28,206	28,291	0.30
Mathews	29,051	29,087	0.12
Mecklenburg	24,222	24,692	1.94
Middlesex	26,595	26,595	0.00
Montgomery	30,206	30,350	0.48
Nelson	26,820	26,847	0.10
New Kent	38,906	38,949	0.11
Northampton	22,183	22,339	0.70
Northumberland	25,759	25,748	-0.04
Nottoway	25,663	25,695	0.12

Table A1. (continued)
Resident vs. Non-resident Median Married Returns, 1988

	Median AGI per Married Return		
	Including Non-residents	Residents Only	Percentage Difference
COUNTIES (continued)			
Orange	$31,401	$31,419	0.06%
Page	25,456	25,498	0.16
Patrick	25,019	25,566	2.19
Pittsylvania	27,349	27,395	0.17
Powhatan	36,326	36,348	0.06
Prince Edward	25,557	25,608	0.20
Prince George	35,751	36,033	0.79
Prince William	47,604	47,714	0.23
Pulaski	28,887	28,933	0.16
Rappahannock	31,903	31,950	0.15
Richmond	28,432	28,432	0.00
Roanoke	37,156	37,216	0.16
Rockbridge	25,733	25,771	0.15
Rockingham	28,804	28,859	0.19
Russell	23,541	23,596	0.23
Scott	24,189	24,401	0.88
Shenandoah	27,737	27,756	0.07
Smyth	23,977	24,022	0.19
Southampton	29,419	29,792	1.27
Spotsylvania	37,438	37,515	0.21
Stafford	42,075	42,260	0.44
Surry	30,048	30,622	1.91
Sussex	27,074	27,137	0.23
Tazewell	25,947	25,984	0.14
Warren	31,251	31,347	0.31
Washington	24,405	24,789	1.57
Westmoreland	27,102	27,145	0.16
Wise	26,136	26,209	0.28
Wythe	24,554	24,620	0.27
York	41,223	41,495	0.66

	Median AGI per Married Return		
	Including Non-residents	Residents Only	Percentage Difference
CITIES	$31,969	$33,432	4.58%
Alexandria	47,068	47,305	0.50
Bedford	28,260	28,351	0.32
Bristol	19,404	26,286	35.47
Buena Vista	27,260	27,334	0.27
Charlottesville	33,023	33,350	0.99
Chesapeake	35,629	36,079	1.26
Clifton Forge	27,962	28,058	0.34
Colonial Heights	35,926	36,103	0.49
Covington	27,195	27,186	-0.03
Danville	27,061	27,908	3.13
Emporia	25,684	26,692	3.92
Fairfax	51,650	51,780	0.25
Falls Church	40,851	41,173	0.79
Franklin	33,393	33,951	1.67
Fredericksburg	32,207	32,870	2.06
Galax	21,552	22,514	4.46
Hampton	32,844	33,090	0.75
Harrisonburg	31,304	31,568	0.84
Hopewell	31,170	31,395	0.72
Lexington	33,229	33,684	1.37
Lynchburg	31,626	31,748	0.39
Manassas	46,736	46,828	0.20
Manassas Park	37,509	37,536	0.07
Martinsville	28,609	29,235	2.19
Newport News	32,766	33,230	1.42
Norfolk	27,950	28,290	1.22
Norton	26,949	27,397	1.66
Petersburg	28,333	28,522	0.67
Poquoson	40,408	40,533	0.31
Portsmouth	29,487	29,669	0.62
Radford	33,158	33,300	0.43
Richmond	34,207	34,207	0.00
Roanoke	28,685	28,715	0.10
Salem	32,265	32,299	0.11
South Boston	27,929	28,202	0.98

Table A1. (continued)
Resident vs. Non-resident Median Married Returns, 1988

	Median AGI per Married Return		
	Including Non-residents	Residents Only	Percentage Difference
CITIES (continued)			
Staunton	$29,913	$29,948	0.12%
Suffolk	32,322	32,763	1.36
Virginia Beach	35,306	35,721	1.18
Waynesboro	30,501	30,584	0.27
Williamsburg	35,282	35,946	1.88
Winchester	31,005	31,080	0.24
NON-MSA	28,221	28,384	0.58
MSA	39,126	39,963	2.14
Bristol	23,039	24,950	8.29
Charlottesville	35,569	35,672	0.29
Danville	27,231	27,599	1.35
Lynchburg	31,169	31,226	0.18
Norfolk-Virginia Beach-Newport News	33,397	33,778	1.14
Northern Virginia	53,750	53,915	0.31
Richmond-Petersburg	39,481	39,481	0.00
Roanoke	32,966	33,008	0.13

	Median AGI per Married Return		
	Including Non-residents	Residents Only	Percentage Difference
PLANNING DISTRICTS	$35,367	$35,982	1.74%
LENOWISCO	24,128	24,293	0.68
Cumberland Plateau	24,756	24,798	0.17
Mount Rogers	23,199	24,083	3.81
New RiverValley	29,054	29,128	0.25
Fifth	32,419	32,460	0.13
Central Shenandoah	28,982	29,050	0.23
Lord Fairfax	30,176	30,246	0.23
Northern Virginia	54,399	54,559	0.29
Rappahannock-Rapidan	35,996	36,097	0.28
Thomas Jefferson	33,814	33,897	0.25
Central Virginia	30,864	30,913	0.16
West Piedmont	26,963	27,314	1.30
Southside	24,924	25,245	1.29
Piedmont	24,346	24,367	0.09
Richmond	40,831	40,831	0.00
RADCO	37,514	37,674	0.43
Northern Neck	27,414	27,414	0.00
Middle Peninsula	30,490	30,541	0.17
Crater	30,661	30,955	0.96
Southeastern Virginia	32,892	33,303	1.25
Peninsula	34,560	34,899	0.98
Accomack-Northampton	23,545	23,685	0.59

NOTE: Non-resident data for Richmond localities, PDs and MSAs are not available.

Table A2.
Adjusted Gross Income on All Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
VIRGINIA	2,410,748	$74,134,805	$20,661	12.5%	13.4%	12.6%	10.6%	8.7%	7.4%	11.7%	8.0%	9.9%	5.8%
UNASSIGNED	46,341	1,176,565	14,619	17.2	18.1	16.0	12.1	8.3	6.1	7.9	4.8	5.8	4.1
COUNTIES	1,497,594	49,071,317	22,552	11.9	12.2	11.6	10.1	8.5	7.4	12.0	8.5	11.3	6.9
Accomack	12,482	245,848	13,448	16.4	19.5	20.6	10.4	8.2	6.6	8.3	4.4	4.2	1.9
Albemarle	23,099	854,545	23,106	11.2	11.2	11.8	10.6	8.8	7.0	12.0	8.7	11.2	8.0
Alleghany	5,117	126,177	19,679	14.1	15.2	11.6	10.0	8.7	7.5	12.9	10.5	7.9	2.0
Amelia	3,444	75,676	16,917	13.7	15.8	16.0	12.3	9.9	7.7	11.9	6.5	5.4	1.4
Amherst	10,707	252,342	18,925	12.2	14.9	14.8	10.7	9.0	8.3	14.1	8.0	7.0	1.6
Appomattox	4,906	108,892	17,406	15.4	16.1	13.5	10.9	8.9	8.0	14.1	6.9	5.4	1.4
Arlington	81,739	3,130,394	26,740	7.2	9.6	9.7	10.5	10.2	8.9	13.2	8.9	12.4	10.0
Augusta	21,420	529,747	19,468	11.4	13.4	14.2	12.5	10.0	8.6	13.5	8.5	6.5	2.0
Bath	2,304	50,527	15,924	12.6	15.8	19.3	13.6	9.3	9.1	10.3	3.7	4.5	2.3
Bedford	17,650	488,604	20,755	11.6	13.6	12.5	11.0	9.4	8.4	13.5	9.0	8.2	3.2
Bland	2,080	43,083	17,432	14.4	15.0	14.8	12.4	11.4	9.0	12.8	6.6	3.3	0.9
Botetourt	9,972	265,407	20,758	12.8	13.1	12.4	10.5	8.4	7.3	13.8	9.7	9.5	2.9
Brunswick	5,301	105,281	14,168	14.1	21.3	17.8	12.6	9.6	6.9	9.4	4.7	2.9	1.3
Buchanan	9,259	222,559	17,598	15.0	16.3	13.1	11.1	8.2	7.4	14.4	8.4	4.8	1.8
Buckingham	4,377	83,413	14,468	14.8	19.7	17.5	14.3	9.0	6.7	9.1	4.5	3.8	1.1
Campbell	18,736	558,536	18,926	12.4	14.5	14.7	10.9	9.2	7.9	12.9	8.3	7.5	2.0
Caroline	7,873	184,521	17,358	13.7	15.3	15.3	12.5	9.1	7.8	11.7	7.2	5.9	2.1
Carroll	9,284	184,863	16,551	11.3	16.5	18.1	13.8	11.2	9.4	12.1	4.7	2.7	0.8
Charles City	2,935	67,024	16,404	14.0	16.8	15.9	12.3	9.6	6.6	11.3	5.5	6.4	2.0
Charlotte	4,203	81,811	14,378	13.0	19.4	20.2	13.7	8.7	7.3	10.1	4.0	2.7	1.2
Chesterfield	79,847	2,870,553	28,797	11.8	9.1	8.8	8.1	7.2	6.9	13.2	11.5	16.5	7.3
Clarke	4,508	146,400	20,650	11.1	12.9	14.6	10.5	8.7	7.3	11.7	9.2	10.1	4.4
Craig	1,672	36,938	18,539	11.5	14.3	15.5	12.4	10.9	8.5	14.7	7.4	4.3	0.8
Culpeper	10,637	287,064	19,748	12.6	13.7	13.1	11.4	9.4	7.4	12.1	8.6	8.7	3.5
Cumberland	2,760	55,500	14,428	13.8	20.3	18.2	12.3	9.2	6.6	9.2	5.5	3.8	1.8
Dickenson	4,733	105,878	17,176	15.0	17.5	13.0	10.7	10.0	7.9	13.7	7.2	4.0	1.4
Dinwiddie	8,326	191,957	17,496	12.7	16.4	15.0	12.3	9.3	7.7	11.6	7.7	6.2	1.6
Essex	3,735	84,498	16,218	13.4	16.5	17.1	13.3	9.1	7.5	10.7	5.4	5.2	2.4
Fairfax	316,889	14,625,241	32,422	10.8	8.3	7.1	7.7	7.4	6.5	11.0	8.9	17.1	15.8
Fauquier	19,326	822,773	26,129	10.5	10.7	10.6	9.1	7.8	6.6	11.9	10.1	14.8	8.3

Table A2. (continued)
Adjusted Gross Income on All Returns, 1988

		AGI ($)		Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Floyd	4,303	$ 92,445	$17,648	11.9%	16.1%	15.4%	12.7%	11.0%	9.1%	13.3%	6.1%	3.8%	1.1%
Fluvanna	4,440	109,388	18,496	12.3	14.3	15.1	12.3	8.2	7.6	13.3	8.3	6.9	2.3
Franklin	15,269	354,922	17,328	11.7	15.8	17.0	12.2	9.4	8.5	12.2	6.5	5.1	2.0
Frederick	18,176	498,876	20,742	12.7	12.4	12.8	11.0	9.4	8.3	13.9	8.9	8.4	2.8
Giles	6,493	148,132	19,127	12.3	15.1	13.1	11.8	12.3	9.7	12.3	7.4	5.2	1.3
Gloucester	11,094	300,493	20,826	13.5	13.6	12.0	9.7	9.0	8.4	13.5	9.1	8.7	3.1
Goochland	5,401	225,912	20,869	12.6	12.3	13.3	10.5	8.5	6.4	11.2	8.8	8.9	7.9
Grayson	5,848	108,043	14,745	14.3	18.0	18.8	13.5	11.1	8.6	10.0	3.3	2.0	0.8
Greene	3,891	97,172	20,007	11.6	12.2	13.2	13.2	9.3	7.5	15.8	9.5	6.4	1.8
Greensville	3,382	64,325	14,572	16.9	18.4	16.3	11.9	10.0	7.4	10.9	5.3	2.8	0.7
Halifax	10,510	211,908	15,871	13.1	17.0	17.7	13.5	9.2	8.0	12.1	5.6	3.4	0.9
Hanover	26,433	862,647	24,481	11.4	11.1	11.6	9.5	7.4	6.6	12.5	10.9	14.1	5.3
Henrico	83,160	2,852,126	23,923	10.4	10.6	11.1	10.8	9.3	8.0	12.7	9.3	12.0	6.3
Henry	25,241	548,544	16,067	13.1	15.4	19.0	12.9	8.6	8.5	11.4	5.7	4.4	1.5
Highland	945	20,302	16,307	10.3	18.1	18.1	14.0	11.4	7.4	10.6	5.7	3.4	1.4
Isle of Wight	9,663	253,032	20,242	12.8	13.0	12.6	11.4	8.7	8.3	12.4	9.7	9.0	2.6
James City	13,694	455,867	21,650	14.1	13.4	11.2	9.0	7.7	6.9	10.3	8.5	11.8	7.7
King and Queen	2,546	56,471	15,854	14.3	16.2	17.7	11.6	8.0	7.6	9.8	6.2	7.3	1.8
King George	5,096	146,783	20,984	12.6	12.9	11.9	11.1	8.9	7.2	11.9	8.9	10.9	4.2
King William	4,252	112,337	18,854	13.0	14.8	14.5	10.4	7.3	6.5	11.9	8.9	10.2	3.1
Lancaster	4,544	140,428	17,867	13.2	17.5	13.4	10.6	9.3	7.3	10.4	5.7	6.8	6.3
Lee	6,643	133,254	14,376	15.4	20.5	16.2	11.4	9.3	7.0	9.9	5.7	3.7	1.4
Loudoun	34,576	1,409,177	30,487	10.5	8.5	8.5	8.2	7.6	6.5	11.6	10.8	18.7	9.8
Louisa	7,495	172,658	17,010	13.4	16.5	16.0	10.8	9.4	7.4	11.9	7.2	6.1	1.9
Lunenburg	4,155	81,711	14,522	13.1	20.5	18.2	13.1	9.6	7.4	9.8	4.2	3.4	1.2
Madison	4,154	104,923	18,000	10.1	15.0	16.5	14.2	9.2	7.8	12.2	6.9	5.7	2.8
Mathews	3,241	87,872	19,819	11.5	14.7	14.5	9.8	9.6	9.1	12.1	7.9	7.9	3.4
Mecklenburg	11,220	231,703	14,885	14.0	19.4	17.2	13.3	9.5	6.7	9.9	5.0	3.8	1.7
Middlesex	3,349	85,682	17,327	13.2	16.5	14.7	12.6	8.9	7.5	10.4	6.6	6.8	3.4
Montgomery	24,860	604,511	17,276	16.3	16.0	13.1	10.5	9.1	7.3	10.6	7.0	7.2	3.5
Nelson	4,783	109,866	16,510	12.5	17.0	16.9	12.6	9.4	7.7	11.3	6.3	4.7	2.2
New Kent	4,265	129,550	24,271	11.7	11.3	11.5	9.7	7.1	7.2	12.9	10.6	14.0	4.4
Northampton	4,811	93,604	12,891	16.5	22.3	19.6	11.3	8.1	6.1	6.9	3.7	3.8	2.2
Northumberland	4,072	106,357	16,585	13.4	17.5	15.6	11.5	9.5	7.7	9.8	5.8	5.2	4.6
Nottoway	5,334	111,888	14,773	15.5	18.5	16.9	11.9	8.6	6.6	10.1	5.5	5.2	1.6

Table A2. (continued)
Adjusted Gross Income on All Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Orange	8,856	$ 230,677	$18,630	11.5%	14.4%	15.4%	12.3%	8.3%	7.5%	12.9%	7.9%	7.3%	2.9%
Page	8,529	182,639	16,145	13.0	16.9	17.5	12.0	9.8	7.9	11.3	6.1	4.3	1.6
Patrick	6,213	137,974	17,480	10.2	15.2	18.1	13.5	10.5	9.5	13.5	5.5	3.2	1.3
Pittsylvania	21,688	471,203	16,822	12.4	16.1	17.0	12.8	8.8	8.0	12.4	6.8	4.9	1.1
Powhatan	5,284	160,917	22,325	11.8	12.3	12.0	10.2	8.4	7.3	13.1	10.5	10.5	4.5
Prince Edward	5,406	113,876	14,659	15.3	19.4	16.6	11.8	9.0	7.5	8.8	5.2	4.8	2.2
Prince George	7,938	224,804	20,912	13.3	13.5	12.1	10.0	7.9	6.9	13.1	9.8	10.9	3.1
Prince William	74,722	2,631,895	28,413	12.4	9.3	8.2	8.5	7.4	6.5	12.2	10.8	17.9	7.2
Pulaski	13,547	306,662	18,057	13.9	15.9	13.8	10.8	10.1	8.1	12.6	8.3	5.7	1.3
Rappahannock	2,627	107,077	20,300	11.9	13.1	12.9	11.8	8.5	8.4	12.2	8.0	8.8	5.0
Richmond	3,552	84,851	15,913	15.7	17.5	14.9	11.5	8.2	6.6	11.1	6.2	5.4	3.4
Roanoke	32,759	1,051,974	22,728	12.7	12.0	12.0	9.2	8.0	7.3	13.3	9.6	11.5	4.8
Rockbridge	6,989	156,316	17,001	13.5	15.8	15.6	13.3	10.7	8.4	11.0	6.0	4.3	2.0
Rockingham	23,870	578,915	18,499	11.0	14.2	16.2	12.6	9.9	8.4	13.2	7.1	5.6	2.3
Russell	9,025	198,749	16,672	13.5	18.5	14.6	10.8	9.5	7.3	12.6	7.6	5.0	1.2
Scott	7,094	155,523	17,875	12.0	16.9	13.9	13.0	9.9	8.7	13.7	6.6	4.9	1.0
Shenandoah	12,788	301,802	17,733	12.1	15.1	15.8	13.2	9.7	8.8	12.4	6.6	4.9	2.0
Smyth	11,779	242,566	16,184	14.3	16.3	16.5	13.0	10.7	8.6	11.4	5.2	3.0	1.4
Southampton	5,905	138,645	17,810	14.4	15.6	14.0	11.0	8.9	7.6	11.5	7.9	7.9	1.6
Spotsylvania	20,138	611,296	24,041	12.5	11.1	10.1	9.6	8.7	7.8	13.8	11.1	12.3	3.6
Stafford	20,765	699,386	26,082	12.6	10.5	9.7	8.7	7.3	6.6	12.6	10.9	15.8	5.7
Surry	2,535	58,119	17,090	16.4	15.6	13.6	10.9	8.9	7.4	12.3	7.0	6.5	1.8
Sussex	4,291	87,481	14,328	16.9	19.5	15.9	11.4	9.1	7.2	9.4	5.0	4.4	1.8
Tazewell	14,644	361,411	17,936	12.9	16.7	14.2	11.0	9.1	7.7	12.3	8.0	6.1	2.6
Warren	10,591	263,350	19,467	12.2	13.8	13.4	12.2	9.4	8.2	14.1	8.4	6.8	2.1
Washington	15,858	384,879	17,359	12.7	16.9	14.9	12.2	10.2	8.4	11.1	6.3	5.5	2.4
Westmoreland	6,318	141,186	15,238	15.5	18.7	15.4	12.1	8.3	6.7	10.1	6.2	5.5	1.9
Wise	12,764	308,693	17,835	14.8	16.0	13.4	10.5	8.6	7.4	13.7	7.7	6.3	2.1
Wythe	9,972	205,271	15,666	15.1	17.8	15.6	12.2	9.9	7.4	11.0	6.0	4.1	1.5
York	14,510	464,218	22,285	16.2	12.0	10.6	8.1	7.2	6.1	10.7	9.3	14.2	6.0

Table A2. (continued)
Adjusted Gross Income on All Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES	866,813	$23,886,922	$18,408	13.3%	15.1%	14.1%	11.3%	9.1%	7.5%	11.2%	7.2%	7.7%	4.0%
Alexandria	67,145	2,551,303	24,997	8.2	10.2	10.3	11.0	10.6	9.2	13.1	8.5	10.4	9.0
Bedford	2,404	51,204	15,577	15.0	18.1	15.6	12.9	8.7	6.8	10.1	6.2	4.8	2.3
Bristol	6,829	159,067	16,974	12.8	18.2	14.5	12.0	9.4	7.5	11.1	7.2	5.4	2.5
Buena Vista	2,511	50,610	16,076	15.1	17.7	14.9	11.5	10.5	7.6	13.5	5.2	3.7	0.8
Charlottesville	17,760	463,793	16,003	13.7	17.5	16.5	12.3	8.6	6.4	9.1	5.7	6.4	4.3
Chesapeake	54,548	1,513,880	21,687	12.4	12.6	12.2	10.0	8.6	7.6	13.2	9.9	10.9	2.9
Clifton Forge	1,859	43,471	14,828	16.3	19.5	14.9	9.5	7.0	6.7	11.9	6.4	5.3	3.1
Colonial Heights	7,457	207,702	21,064	12.3	12.6	12.7	10.9	8.6	7.7	12.2	9.3	11.2	3.2
Covington	2,896	61,241	16,246	14.1	18.0	15.7	9.7	8.8	7.9	12.9	7.9	4.7	0.8
Danville	20,974	478,815	14,888	14.7	18.3	17.6	11.9	7.8	6.5	9.8	5.9	5.5	2.4
Emporia	2,226	45,631	14,339	17.8	19.6	14.7	12.8	9.2	6.1	8.6	5.0	4.9	1.8
Fairfax	6,907	274,469	26,306	11.3	9.5	8.9	9.8	8.8	7.7	11.4	8.6	14.0	10.6
Falls Church	13,271	444,542	22,946	10.1	11.7	11.7	11.1	9.6	8.1	11.8	7.1	11.1	8.1
Franklin	2,903	78,045	16,137	17.0	17.6	13.2	10.5	7.3	5.9	9.2	6.8	8.5	4.5
Fredericksburg	8,294	238,237	17,976	13.0	15.6	14.4	12.0	9.8	7.7	10.3	6.2	6.8	4.7
Galax	3,011	62,943	13,606	15.8	21.1	18.3	12.0	8.6	6.2	8.3	4.0	3.6	2.5
Hampton	48,334	1,199,246	19,139	13.9	14.5	12.9	10.8	9.5	8.4	12.6	8.1	7.8	2.1
Harrisonburg	9,935	262,733	17,176	14.0	16.0	15.1	11.6	9.4	7.3	10.1	6.3	6.8	3.9
Hopewell	9,410	217,037	18,094	13.0	16.0	14.1	11.4	8.7	8.4	13.1	7.5	6.9	1.4
Lexington	1,963	53,273	18,166	12.5	16.3	14.2	11.5	8.3	6.5	10.7	7.5	7.7	5.3
Lynchburg	26,013	675,285	16,753	14.1	17.2	15.0	10.9	8.6	6.7	10.7	6.6	6.7	4.0
Manassas	13,080	452,911	27,001	11.9	9.8	8.9	8.7	8.2	7.0	13.3	10.1	16.2	6.4
Manassas Park	2,386	62,312	23,385	10.7	9.9	11.5	11.8	9.4	8.4	17.2	12.5	8.4	0.8
Martinsville	7,176	190,418	15,387	13.6	16.8	18.7	13.6	7.8	6.2	9.1	4.6	5.4	4.7
Newport News	57,890	1,483,461	18,652	14.4	14.9	13.3	10.4	9.2	8.2	11.8	7.7	7.8	2.7
Norfolk	76,816	1,872,372	15,721	13.8	18.2	16.4	12.6	9.4	7.1	9.6	5.5	5.0	2.9
Norton	1,437	33,701	15,905	17.4	17.3	13.5	11.1	7.7	6.8	11.3	5.3	7.0	3.0
Petersburg	16,009	325,210	13,563	18.1	19.7	17.3	12.2	7.9	5.9	8.3	4.9	4.5	1.7
Poquoson	4,292	133,972	24,812	15.6	10.9	9.4	7.3	7.3	7.7	12.2	10.0	14.9	5.2
Portsmouth	38,882	878,421	16,914	13.6	16.2	15.7	12.2	10.0	7.7	11.1	6.7	5.6	1.7
Radford	4,162	106,782	18,207	15.9	15.5	12.6	9.7	9.5	7.3	11.0	7.0	8.3	3.8
Richmond	97,086	2,624,265	16,506	13.3	16.6	16.3	13.1	9.2	6.9	9.6	5.4	5.8	4.2
Roanoke	41,666	998,307	15,262	14.6	18.1	16.8	11.7	8.6	7.2	10.3	5.4	5.1	2.7
Salem	10,156	268,888	18,987	12.9	14.8	13.6	11.2	9.0	8.3	12.2	7.7	7.6	3.2
South Boston	2,726	67,042	15,766	14.4	16.8	17.2	12.0	9.0	6.8	9.4	5.0	6.3	3.6

Table A2. (continued)
Adjusted Gross Income on All Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5– 9.9	10– 14.9	15– 19.9	20– 24.9	25– 29.9	30– 39.9	40– 49.9	50– 74.9	75 or More
CITIES (continued)													
Staunton	9,733	$ 242,739	$17,459	11.8%	15.1%	17.1%	12.6%	9.3%	7.2%	11.9%	6.6%	6.2%	2.7%
Suffolk	19,288	496,255	18,039	13.9	15.3	14.2	11.1	8.7	7.4	11.3	8.1	7.5	3.0
Virginia Beach	125,071	3,907,100	20,555	14.0	13.3	12.0	10.0	8.5	7.2	12.0	8.6	10.0	4.9
Waynesboro	8,336	216,014	17,878	13.1	14.8	15.1	12.6	9.1	7.3	11.3	6.7	7.2	3.3
Williamsburg	4,117	120,727	17,312	14.8	16.2	14.1	10.8	8.2	6.7	9.3	5.9	7.3	7.2
Winchester	9,866	273,497	17,507	14.3	15.5	14.2	12.4	9.3	8.2	10.3	6.1	6.1	4.2
NON-MSA	639,213	15,645,768	17,525	13.3	15.8	15.1	11.8	9.3	7.8	11.7	7.0	6.2	2.5
MSA	1,725,195	57,312,472	22,420	12.1	12.4	11.6	10.1	8.5	7.3	11.7	8.4	11.4	7.0
Bristol	29,781	699,470	17,402	12.5	17.2	14.5	12.4	9.9	8.3	11.7	6.6	5.3	2.1
Charlottesville	49,190	1,524,898	19,434	12.2	13.9	13.9	11.5	8.7	6.9	11.4	7.6	8.7	5.7
Danville	42,662	950,018	15,880	13.5	17.2	17.3	12.4	8.3	7.3	11.1	6.4	5.2	1.8
Lynchburg	55,455	1,486,163	17,898	13.2	15.9	14.8	10.9	8.9	7.4	12.1	7.4	7.0	2.9
Norfolk-Virginia Beach-Newport News	468,533	12,826,012	18,923	13.9	14.6	13.3	10.7	8.9	7.5	11.6	7.9	8.5	3.5
Northern Virginia	631,476	26,281,631	29,144	10.3	9.0	8.2	8.7	8.2	7.2	11.8	9.3	15.7	12.2
Richmond-Petersburg	353,548	10,959,705	20,951	12.3	12.9	12.7	10.8	8.5	7.2	11.7	8.6	10.7	5.2
Roanoke	94,552	2,584,576	18,370	13.6	15.1	14.3	10.6	8.4	7.4	11.9	7.5	8.1	3.5
PLANNING DISTRICTS	2,364,407	72,958,239	20,823	12.4	13.3	12.5	10.5	8.7	7.4	11.7	8.0	10.0	5.8
LENOWISCO	27,937	631,171	16,862	14.4	17.4	14.2	11.4	9.1	7.6	12.7	6.8	5.3	1.7
Cumberland Plateau	37,660	888,597	17,457	13.8	17.1	13.9	11.0	9.1	7.6	13.0	7.9	5.3	1.9
Mount Rogers	64,660	1,390,714	16,265	13.5	17.2	16.2	12.7	10.3	8.3	11.1	5.6	3.9	1.7
New River Valley	53,365	1,258,532	17,816	14.8	15.9	13.4	10.9	9.9	7.9	11.6	7.3	6.4	2.5
Fifth	106,095	2,852,403	18,321	13.6	15.2	14.3	10.6	8.5	7.4	12.1	7.7	7.9	3.3
Central Shenandoah	88,003	2,161,176	18,122	12.1	14.7	15.5	12.5	9.8	8.0	12.3	7.0	6.0	2.5
Lord Fairfax	64,457	1,666,564	18,700	12.7	14.3	14.4	11.9	9.5	8.2	12.6	7.6	6.6	2.7
Northern Virginia	610,711	25,582,245	29,239	10.2	8.9	8.2	8.7	8.2	7.2	11.8	9.2	15.7	12.4
Rappahannock-Rapidan	45,600	1,552,515	21,579	11.2	12.6	12.8	10.9	8.5	7.2	12.2	8.9	10.7	5.4
Thomas Jefferson	61,467	1,807,422	18,910	12.4	14.4	14.4	11.5	8.9	7.0	11.5	7.5	8.1	4.9

Table A2. (continued)
Adjusted Gross Income on All Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
PLANNING DISTRICTS (continued)													
Central Virginia	80,414	$ 2,134,863	$18,393	13.0%	15.5%	14.3%	11.0%	9.0%	7.7%	12.5%	7.7%	7.1%	2.8%
West Piedmont	96,559	2,181,877	16,221	12.9	16.3	17.8	12.7	8.7	7.9	11.4	6.0	4.9	1.9
Southside	29,756	615,933	15,121	13.7	18.7	17.5	13.1	9.3	7.2	10.6	5.2	3.7	1.5
Piedmont	29,678	603,875	14,751	14.3	19.1	17.6	12.7	9.1	7.1	9.8	5.0	4.2	1.5
Richmond Regional	304,409	9,792,995	21,765	11.9	12.3	12.3	10.7	8.5	7.2	11.8	8.8	11.3	5.8
RADCO	62,165	1,880,222	22,275	12.7	12.2	11.3	10.1	8.4	7.3	12.5	9.7	11.8	4.3
Northern Neck	18,485	472,822	16,258	14.5	17.9	14.9	11.5	8.8	7.1	10.3	6.0	5.7	3.9
Middle Peninsula	28,216	727,353	18,694	13.2	14.9	14.1	10.8	8.7	7.9	12.0	7.9	8.0	3.0
Crater	61,573	1,422,266	16,518	15.0	16.8	14.9	11.5	8.6	7.1	11.0	7.0	6.7	2.0
Southeastern Virginia	333,075	9,137,750	18,663	13.6	14.8	13.7	11.0	8.9	7.4	11.5	7.8	8.3	3.5
Peninsula	142,836	3,85[illegible]91	19,432	14.4	14.2	12.6	10.1	8.9	7.9	11.8	8.1	9.0	3.5
Accomack-Northampton	17,293	339,452	13,298	16.5	20.3	20.3	10.6	8.1	6.5	7.9	4.2	4.1	2.0

NOTE: Returns of non-residents are excluded. Locality percentages may not sum to 100.0 due to rounding.

Table A3.
Adjusted Gross Income on Married Couple Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
VIRGINIA	1,147,841	$53,117,814	$35,757	2.8%	6.6%	7.6%	8.0%	8.2%	8.7%	16.8%	13.5%	18.5%	11.1%
UNASSIGNED	21,458	799,972	21,445	9.4	11.9	14.1	12.2	9.0	7.4	10.8	7.6	10.4	7.7
COUNTIES	761,559	36,421,919	37,320	2.4	5.1	7.0	7.5	8.0	8.4	16.4	13.5	19.8	12.5
Accomack	5,459	165,089	24,196	4.7	10.2	13.3	11.8	12.0	10.7	16.1	9.0	8.7	3.9
Albemarle	11,801	624,580	39,131	2.4	4.0	6.0	7.2	7.9	7.5	16.9	14.4	20.1	14.2
Alleghany	3,032	100,554	30,190	4.0	7.2	8.7	10.4	9.8	9.8	17.9	16.7	12.8	3.2
Amelia	1,763	54,864	27,431	4.0	7.4	10.6	10.8	12.0	11.2	20.0	11.8	10.2	2.5
Amherst	5,691	188,314	30,747	2.6	6.0	8.9	9.5	10.0	11.6	22.3	14.1	12.8	2.7
Appomattox	2,695	84,147	28,607	4.4	7.9	9.6	9.2	11.0	11.3	23.2	12.0	9.4	2.5
Arlington	25,891	1,674,199	50,333	1.7	3.5	4.9	5.5	5.7	5.8	11.7	11.2	24.2	26.2
Augusta	12,191	410,995	29,762	2.5	5.8	8.9	10.6	11.2	11.8	21.3	14.2	11.0	3.2
Bath	1,218	36,565	24,766	3.5	7.7	13.1	13.9	12.7	14.1	17.5	6.3	8.3	3.5
Bedford	10,443	394,205	31,063	2.5	6.2	8.4	9.2	10.6	11.3	19.9	14.1	13.3	5.0
Bland	1,227	33,371	24,900	5.6	8.0	11.4	11.4	14.2	13.0	19.2	10.9	5.3	1.4
Botetourt	5,731	212,233	33,478	2.4	5.4	7.5	8.5	9.8	9.6	20.7	16.0	16.0	4.7
Brunswick	2,440	71,840	24,026	3.5	9.6	13.8	12.6	13.5	11.4	18.5	9.4	5.8	2.6
Buchanan	6,053	180,877	25,495	6.1	10.4	11.6	12.0	9.3	9.8	19.7	12.2	7.2	2.3
Buckingham	2,145	58,134	23,222	4.7	10.3	12.1	14.9	12.9	11.6	16.4	8.4	7.4	1.9
Campbell	10,113	442,122	31,006	2.7	5.9	8.9	9.1	10.4	11.2	21.0	14.5	13.4	3.4
Caroline	3,637	130,039	30,778	3.3	5.9	7.7	9.4	10.8	11.6	21.4	14.1	12.3	4.0
Carroll	5,558	143,763	23,567	2.9	8.6	13.8	14.3	14.8	14.2	19.0	7.5	4.1	1.2
Charles City	1,170	43,583	31,868	2.4	5.0	8.0	10.1	11.3	9.5	21.7	12.6	15.6	4.3
Charlotte	2,170	58,129	22,171	4.2	10.8	15.5	14.3	12.5	11.5	17.5	7.4	4.8	1.9
Chesterfield	44,253	2,297,107	44,979	1.2	2.4	4.1	4.6	5.4	6.7	17.0	18.2	28.3	12.7
Clarke	2,337	112,860	35,031	2.6	5.0	7.9	8.2	8.9	9.0	17.4	16.1	17.5	7.8
Craig	976	28,200	26,722	3.2	7.0	10.5	11.6	13.7	12.4	21.9	12.1	6.9	1.2
Culpeper	5,436	210,276	33,012	2.8	5.8	7.9	8.4	10.0	9.6	19.2	15.3	15.5	6.0
Cumberland	1,358	40,149	24,235	4.0	9.5	12.3	13.8	12.7	10.8	16.4	10.4	7.3	3.4
Dickenson	3,225	88,181	23,020	7.0	12.1	12.3	11.7	11.9	10.0	18.3	9.9	5.6	1.8
Dinwiddie	4,088	138,500	29,489	2.4	6.8	9.1	10.7	11.0	11.4	19.3	14.6	12.1	3.0
Essex	1,683	56,604	28,074	3.2	6.6	10.6	11.8	10.5	12.4	20.4	10.7	10.1	4.2
Fairfax	150,370	10,894,895	59,536	1.4	2.1	2.9	3.3	3.6	4.0	9.8	11.6	30.4	31.2
Fauquier	10,405	610,557	43,415	1.8	3.2	4.9	5.3	6.3	7.1	16.2	16.4	25.5	13.9

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Floyd	2,539	$ 71,385	$25,117	3.4%	8.6%	12.0%	12.9%	13.1%	12.7%	20.2%	9.7%	6.1%	1.8%
Fluvanna	2,369	82,676	30,900	2.6	6.0	9.2	9.9	9.5	11.2	21.6	14.4	12.2	3.8
Franklin	8,402	271,854	27,243	3.1	7.1	10.5	11.9	12.1	12.7	19.8	11.2	8.9	3.3
Frederick	9,947	385,716	32,745	2.6	5.3	7.5	8.8	9.6	10.6	21.7	15.2	14.5	4.7
Giles	3,606	111,248	27,532	3.0	7.4	10.0	10.8	12.4	13.1	19.9	12.7	8.9	2.2
Gloucester	6,352	235,884	31,893	3.0	7.1	8.4	8.2	9.3	10.5	20.2	14.4	14.5	4.9
Goochland	2,812	189,140	37,663	2.5	3.8	6.8	7.1	8.3	8.2	17.8	15.6	16.1	14.3
Grayson	3,414	82,726	21,472	4.5	10.6	15.3	15.2	16.0	13.3	16.0	5.4	3.1	1.2
Greene	2,133	73,258	32,010	3.1	4.9	7.0	9.5	10.4	10.3	25.4	15.9	10.9	3.1
Greensville	1,557	44,318	25,741	4.6	9.1	11.8	9.8	13.1	13.1	21.1	10.7	5.9	1.4
Halifax	5,512	155,459	25,762	3.3	8.3	12.7	11.8	12.2	12.6	21.6	10.3	6.1	1.6
Hanover	14,440	685,475	41,154	1.5	3.3	5.6	6.0	6.1	7.5	18.1	18.2	24.8	9.2
Henrico	38,909	2,051,587	41,404	1.5	3.6	5.4	5.8	6.7	7.8	17.4	16.5	23.6	12.3
Henry	12,681	404,017	27,174	2.2	6.8	10.9	12.1	12.1	14.1	20.5	10.6	8.5	2.6
Highland	579	15,353	21,406	5.1	10.5	15.1	15.9	13.3	10.8	15.6	7.6	4.5	2.1
Isle of Wight	5,014	190,962	34,303	2.4	4.5	7.1	8.1	8.8	10.8	20.1	17.4	16.6	4.7
James City	6,828	355,003	40,501	2.0	3.8	5.2	6.3	7.3	8.8	16.1	14.8	21.6	14.5
King and Queen	1,185	39,178	28,267	2.6	8.0	10.8	11.3	11.0	10.1	17.3	11.4	14.6	3.4
King George	2,571	106,649	35,282	3.3	4.8	6.7	9.1	9.3	8.2	17.0	14.9	19.6	7.7
King William	2,158	84,411	35,047	2.3	5.0	7.1	9.2	7.6	9.1	20.0	15.5	19.3	5.5
Lancaster	2,367	108,026	28,825	3.4	8.3	9.8	10.1	11.1	10.0	16.5	9.4	11.4	10.6
Lee	4,101	106,551	20,639	6.3	14.0	15.6	12.8	11.9	9.5	14.3	8.5	5.6	2.1
Loudoun	17,890	1,055,208	50,484	1.4	2.2	3.6	3.8	4.3	4.9	12.9	16.6	33.3	17.4
Louisa	3,764	126,016	29,101	2.9	7.2	10.2	9.7	11.6	10.7	20.5	12.8	11.4	3.5
Lunenburg	2,168	59,479	22,966	4.0	9.4	13.9	14.8	13.7	12.1	16.8	7.6	6.2	2.0
Madison	2,219	78,578	28,291	2.6	6.5	10.9	12.5	10.3	11.4	19.9	11.7	10.1	4.6
Mathews	1,851	67,329	29,087	3.4	6.5	10.8	9.2	11.0	11.6	17.6	12.6	12.8	5.1
Mecklenburg	5,516	166,347	24,692	3.7	8.5	12.0	13.7	13.2	11.2	18.3	9.7	7.1	3.2
Middlesex	1,848	65,279	26,595	4.6	7.9	11.6	12.6	10.1	11.3	15.6	10.2	11.3	5.4
Montgomery	12,146	445,175	30,350	3.7	7.1	9.5	9.2	9.6	10.5	17.9	12.6	13.6	6.8
Nelson	2,422	79,059	26,847	3.2	8.3	10.8	12.0	11.7	11.3	19.3	11.4	8.6	3.7
New Kent	2,437	103,919	38,949	1.7	4.4	5.8	7.0	6.3	8.8	18.4	16.9	23.9	7.4
Northampton	2,081	63,048	22,339	4.7	11.5	15.0	13.4	11.9	10.6	13.3	7.6	7.9	4.4
Northumberland	2,211	81,417	25,748	4.0	9.0	11.9	11.7	12.1	11.1	15.3	9.3	8.3	7.8
Nottoway	2,610	80,375	25,695	4.6	8.4	12.2	12.0	11.6	10.5	18.2	10.1	9.9	3.0

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Orange	4,529	$ 168,426	$31,419	2.4%	5.7%	9.8%	9.7%	9.2%	10.6%	21.1%	13.9%	13.1%	5.1%
Page	4,479	133,024	25,498	3.8	8.1	11.9	12.3	13.0	12.1	18.6	10.6	7.4	2.7
Patrick	3,653	106,172	25,566	2.5	7.0	12.6	12.7	13.8	14.4	21.4	8.9	5.2	2.0
Pittsylvania	11,760	356,912	27,395	3.4	7.5	10.7	11.5	11.4	12.2	21.0	12.1	8.8	2.0
Powhatan	2,968	129,112	36,348	1.8	5.0	7.1	6.7	7.8	9.5	19.7	17.5	17.8	7.7
Prince Edward	2,472	77,805	25,608	3.9	9.2	12.1	11.7	11.9	12.0	16.0	9.8	9.5	4.2
Prince George	4,211	174,457	36,033	3.2	5.7	7.2	6.7	7.4	8.5	19.1	17.1	19.8	5.7
Prince William	38,576	2,014,575	47,714	1.8	2.9	3.7	4.2	4.6	5.5	14.5	17.2	32.7	13.5
Pulaski	7,194	229,669	28,933	3.0	7.0	9.8	10.1	11.2	11.8	20.5	14.6	10.3	2.2
Rappahannock	1,436	88,165	31,950	3.4	7.1	8.1	9.2	8.9	9.9	18.7	13.0	14.2	7.9
Richmond	1,689	60,674	28,432	3.9	9.1	10.7	10.4	9.9	9.3	19.3	11.4	10.4	6.3
Roanoke	17,704	825,713	37,216	1.9	4.5	6.7	6.8	7.6	8.8	19.5	16.1	20.3	8.3
Rockbridge	3,805	116,585	25,771	3.2	7.8	10.8	12.5	13.9	13.1	18.7	9.9	7.3	3.3
Rockingham	13,028	438,149	28,859	2.5	6.3	9.6	10.4	11.9	12.4	21.7	12.1	9.7	3.8
Russell	5,877	162,438	23,596	5.5	11.7	12.8	11.9	11.6	9.6	17.3	11.0	7.4	1.7
Scott	4,567	125,862	24,401	4.0	10.0	12.4	13.4	11.9	11.1	19.2	9.8	7.3	1.4
Shenandoah	6,647	221,532	27,756	2.7	6.9	9.9	12.0	11.6	13.0	20.7	11.6	8.7	3.4
Smyth	6,770	188,347	24,022	3.8	9.1	12.7	12.9	14.6	13.2	18.5	8.5	5.0	2.3
Southampton	3,080	103,931	29,792	3.5	7.5	9.1	9.3	10.8	10.5	18.3	14.0	14.5	2.9
Spotsylvania	11,192	472,575	37,515	2.0	4.1	5.5	6.5	8.3	9.3	19.6	18.1	21.1	6.2
Stafford	11,636	558,056	42,260	1.9	3.5	5.1	5.4	6.2	7.0	17.4	17.2	27.1	9.8
Surry	1,189	41,513	30,622	3.5	5.5	9.6	9.1	10.7	10.6	21.7	13.1	13.1	3.6
Sussex	1,791	58,219	27,137	3.8	8.0	10.7	9.8	12.9	11.9	19.3	10.9	9.6	3.5
Tazewell	9,196	294,052	25,984	4.1	9.5	12.5	11.6	10.6	10.0	17.4	11.9	9.1	3.8
Warren	5,413	187,730	31,347	2.7	5.7	8.3	9.6	10.4	10.6	22.6	14.9	12.3	3.5
Washington	9,558	304,399	24,789	3.6	9.6	12.5	12.7	12.4	11.4	16.4	9.7	8.6	3.5
Westmoreland	2,915	97,188	27,145	4.3	8.8	11.0	11.5	10.3	9.9	18.1	12.1	10.8	3.6
Wise	7,946	252,226	26,209	5.0	9.2	12.2	11.0	10.5	9.6	18.9	11.2	9.7	3.1
Wythe	5,451	155,449	24,620	4.0	9.6	11.9	12.5	13.2	11.1	18.2	10.4	7.0	2.4
York	7,652	371,927	41,495	2.4	4.1	5.8	6.2	6.2	7.0	16.3	15.6	25.9	11.0

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES	364,824	$15,895,923	$33,432	3.1%	5.9%	8.4%	8.6%	8.7%	9.3%	18.0%	13.8%	11.2%	8.3%
Alexandria	20,248	1,364,132	47,305	2.2	3.9	5.2	5.9	5.9	6.2	12.5	11.7	22.1	24.8
Bedford	1,056	34,785	28,351	3.0	8.1	10.3	10.6	10.6	11.8	19.0	12.7	9.7	4.8
Bristol	3,692	117,626	26,286	4.1	9.4	11.1	11.9	11.2	9.9	17.5	12.0	9.2	4.0
Buena Vista	1,244	36,664	27,334	2.4	7.4	10.6	11.7	12.6	12.2	24.9	10.2	7.1	1.5
Charlottesville	6,202	283,079	33,350	2.9	6.4	8.7	8.5	8.9	9.2	17.1	12.8	15.6	10.3
Chesapeake	28,721	1,155,686	36,079	2.2	4.2	6.8	7.7	8.2	9.2	19.7	17.2	20.0	5.3
Clifton Forge	909	31,701	28,058	6.8	9.4	10.8	9.9	8.1	8.7	19.9	11.5	9.6	5.7
Colonial Heights	3,790	154,280	36,103	2.1	4.8	7.4	7.8	7.5	9.5	18.4	16.2	21.0	5.8
Covington	1,459	42,681	27,186	3.3	8.8	13.5	10.2	10.1	10.1	19.7	14.8	8.8	1.2
Danville	9,351	334,179	27,908	3.3	8.1	11.3	11.3	10.3	10.2	17.7	12.0	11.5	4.8
Emporia	928	30,438	26,692	4.6	8.4	10.1	12.7	10.9	10.9	17.4	11.5	10.6	3.5
Fairfax	2,860	191,579	51,780	1.8	2.1	3.6	4.0	5.1	5.2	12.1	14.4	28.7	23.4
Falls Church	4,866	261,996	41,173	2.1	4.4	6.3	7.7	7.5	7.2	14.0	10.6	21.9	18.9
Franklin	1,273	56,902	33,951	2.6	6.8	8.3	10.1	8.0	8.9	14.3	13.9	18.3	9.4
Fredericksburg	3,171	153,911	32,870	3.5	5.9	8.8	8.3	9.3	10.0	16.0	12.9	15.2	10.7
Galax	1,499	47,128	22,514	3.5	12.0	14.6	13.9	12.5	10.4	14.7	7.3	6.8	4.8
Hampton	22,152	825,475	33,090	3.3	5.9	8.0	8.1	8.6	10.1	20.8	15.8	15.9	4.1
Harrisonburg	4,282	184,342	31,568	2.8	5.6	9.1	8.6	10.7	10.8	17.6	12.5	14.4	8.4
Hopewell	4,344	148,648	31,395	2.2	5.9	8.6	9.6	9.7	11.2	21.5	14.6	14.4	2.7
Lexington	908	37,874	33,684	2.8	4.2	9.5	10.5	8.5	8.4	17.6	13.9	14.8	10.2
Lynchburg	11,339	466,665	31,748	2.8	6.5	9.5	9.5	9.2	9.5	18.4	13.0	14.1	7.9
Manassas	6,263	329,236	46,828	1.8	2.6	3.8	3.8	4.9	5.8	16.1	17.0	32.0	12.7
Manassas Park	1,085	41,334	37,536	1.4	2.8	4.1	6.1	7.7	8.6	26.1	24.6	17.5	1.6
Martinsville	2,903	128,260	29,235	2.0	6.5	10.6	11.4	11.1	10.4	17.6	9.7	11.8	9.5
Newport News	26,021	1,028,850	33,230	3.4	5.8	8.2	8.1	8.3	10.2	19.6	15.1	16.3	5.6
Norfolk	29,840	1,184,907	28,290	4.1	7.5	10.7	10.7	10.6	10.2	17.5	11.7	11.2	6.4
Norton	762	26,253	27,397	4.0	9.0	11.4	12.4	8.9	9.6	17.8	9.4	12.4	5.6
Petersburg	5,180	189,683	28,522	3.9	7.6	11.3	10.9	9.9	9.5	17.4	12.9	12.6	4.5
Poquoson	2,427	110,558	40,533	2.1	3.6	6.1	5.2	6.2	8.9	17.5	16.5	25.4	9.1
Portsmouth	16,622	573,179	29,669	2.8	5.8	10.0	10.5	11.2	10.8	20.0	13.8	12.2	3.5
Radford	1,929	76,920	33,300	2.3	6.1	8.9	7.9	9.4	10.0	17.7	13.7	16.8	7.8
Richmond	29,006	1,490,670	34,207	2.6	6.1	8.6	8.8	8.4	8.9	16.5	12.8	16.1	11.8
Roanoke	16,883	645,800	28,715	3.4	7.8	10.4	10.6	10.1	10.8	19.0	11.3	11.2	5.9
Salem	5,030	199,751	32,299	2.4	5.4	7.8	8.8	9.7	11.5	20.3	14.3	14.5	5.8
South Boston	1,245	47,552	28,202	3.4	7.2	9.9	11.8	10.7	11.2	16.2	10.1	12.8	7.0

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES (continued)													
Staunton	4,614	$ 171,712	$29,948	2.4%	5.5%	10.6%	11.0%	10.6%	10.3%	20.6%	12.4%	12.0%	5.1%
Suffolk	9,218	359,885	32,763	2.6	5.2	9.1	8.8	8.9	10.2	19.7	15.5	14.8	5.7
Virginia Beach	61,685	2,907,750	35,721	4.0	5.9	7.2	7.4	7.6	8.3	17.4	14.9	18.8	9.0
Waynesboro	4,081	159,411	30,584	2.1	5.5	9.9	10.7	10.5	10.5	18.6	12.5	13.9	6.3
Williamsburg	1,586	80,113	35,946	2.8	6.9	7.6	7.1	7.6	9.3	15.1	11.7	16.1	16.2
Winchester	4,162	184,325	31,080	3.3	6.2	8.0	9.7	9.9	11.4	18.1	12.6	12.6	8.8
NON-MSA	336,077	11,664,084	28,384	3.3	7.4	10.3	10.7	11.1	11.1	19.1	12.2	11.0	4.4
MSA	790,307	40,653,757	39,963	2.3	4.4	6.3	6.7	7.0	7.6	16.0	14.2	21.9	14.0
Bristol	17,817	547,888	24,950	3.8	9.7	12.2	12.7	12.0	11.1	17.4	10.2	8.4	3.0
Charlottesville	22,505	1,063,593	35,672	2.6	4.9	7.2	8.0	8.6	8.6	18.3	14.1	17.1	11.0
Danville	21,111	691,091	27,599	3.3	7.8	11.0	11.4	10.9	11.3	19.5	12.1	10.0	3.2
Lynchburg	27,142	1,097,101	31,226	2.7	6.2	9.2	9.4	9.8	10.6	20.2	13.8	13.6	5.1
Norfolk-Virginia Beach-Newport News	219,101	9,189,217	33,778	3.3	5.7	8.0	8.3	8.6	9.4	18.6	14.8	16.9	6.9
Northern Virginia	279,681	18,385,210	53,915	1.6	2.6	3.6	4.1	4.4	4.8	11.7	13.1	29.4	25.3
Richmond-Petersburg	157,605	7,796,161	39,481	1.8	4.1	6.2	6.6	7.0	8.0	17.5	16.2	22.3	10.8
Roanoke	45,347	1,883,497	33,008	2.6	5.9	8.3	8.6	9.1	9.9	19.5	14.1	15.7	6.7
PLANNING DISTRICTS	1,126,383	52,317,842	35,982	2.6	5.3	7.5	7.9	8.2	8.7	16.9	13.6	18.6	11.1
LENOWISCO	17,375	510,892	24,293	5.0	10.5	13.0	12.1	11.1	10.0	17.9	10.1	8.2	2.5
Cumberland Plateau	24,350	725,548	24,798	5.3	10.6	12.3	11.8	10.7	9.8	18.1	11.5	7.8	2.6
Mount Rogers	37,168	1,072,809	24,083	3.8	9.5	12.8	13.1	13.5	12.2	17.6	9.1	6.4	2.6
New River Valley	27,414	934,397	29,128	3.3	7.2	9.8	9.9	10.7	11.4	19.0	12.9	11.7	4.6
Fifth	51,722	2,086,633	32,460	2.8	6.2	8.6	8.9	9.2	10.0	19.5	14.2	15.1	6.2
Central Shenandoah	45,947	1,607,651	29,050	2.6	6.2	9.8	10.8	11.5	11.7	20.4	12.3	10.8	4.4
Lord Fairfax	32,984	1,225,187	30,246	2.9	6.2	8.8	10.1	10.6	11.3	20.5	13.5	12.0	4.7
Northern Virginia	268,045	17,827,154	54,559	1.6	2.6	3.5	4.0	4.3	4.7	11.4	12.9	29.5	25.9
Rappahannock-Rapidan	24,025	1,156,002	36,097	2.3	4.8	7.2	7.8	8.2	8.9	18.3	15.0	18.8	9.2
Thomas Jefferson	28,690	1,268,668	33,897	2.7	5.5	7.9	8.6	9.2	9.1	18.7	13.7	15.7	9.4

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
PLANNING DISTRICTS (continued)													
Central Virginia	41,335	$ 1,610,239	$30,913	2.8%	6.4%	9.0%	9.3%	10.1%	10.9%	20.3%	13.7%	13.1%	4.9%
West Piedmont	48,748	1,601,394	27,314	2.9	7.3	11.0	11.7	11.7	12.5	19.8	11.2	9.2	3.4
Southside	14,712	441,198	25,245	3.5	8.5	12.4	12.7	12.6	11.8	19.4	9.9	7.0	2.8
Piedmont	14,685	428,935	24,367	4.2	9.3	12.7	13.1	12.4	11.4	17.3	9.3	8.0	2.7
Richmond Regional	135,993	6,990,592	40,831	1.7	3.8	5.8	6.2	6.6	7.7	17.2	16.4	23.3	11.8
RADCO	32,206	1,421,231	37,674	2.3	4.3	6.1	6.8	8.0	8.7	18.4	16.5	21.5	7.8
Northern Neck	9,181	347,304	27,414	3.9	8.8	10.9	11.0	10.9	10.1	17.2	10.6	10.3	6.9
Middle Peninsula	15,076	548,686	30,541	3.1	6.8	9.3	9.6	9.6	10.7	19.1	13.2	14.1	4.9
Crater	27,077	980,056	30,955	3.1	6.6	9.2	9.4	9.8	10.4	19.3	14.3	14.5	4.0
Southeastern Virginia	155,452	6,533,203	33,303	3.4	5.8	8.3	8.6	8.9	9.3	18.3	14.7	16.5	6.8
Peninsula	66,665	2,771,926	34,899	3.0	5.4	7.4	7.6	8.0	9.6	19.1	15.3	18.1	7.0
Accomack-Northampton	7,540	228,137	23,685	4.7	10.6	13.8	12.3	12.0	10.7	15.3	8.6	8.4	4.0

NOTE: Returns of non-residents are excluded. Locality percentages may not sum to 100.0 due to rounding.

Table A4.
Percentage Change in Median AGI for Married Couple Returns, 1983–1988

	Current Dollars			Constant 1982 Dollars		
	1983	1988	Percent Change	1983	1988	Percent Change
VIRGINIA	$26,296	$35,757	36.0%	$25,260	$28,720	13.7%
UNASSIGNED	16,916	21,445	26.8	16,250	17,225	6.0
COUNTIES	26,906	37,320	38.7	25,846	29,976	16.0
Accomack	17,754	24,196	36.3	17,055	19,435	14.0
Albemarle	27,982	39,131	39.8	26,880	31,431	16.9
Alleghany	23,995	30,190	25.8	23,050	24,249	5.2
Amelia	19,858	27,431	38.1	19,076	22,033	15.5
Amherst	23,049	30,747	33.4	22,141	24,696	11.5
Appomattox	21,227	28,607	34.8	20,391	22,978	12.7
Arlington	37,686	50,333	33.6	36,202	40,428	11.7
Augusta	22,587	29,762	31.8	21,697	23,905	10.2
Bath	19,892	24,766	24.5	19,109	19,892	4.1
Bedford	22,536	31,063	37.8	21,648	24,950	15.3
Bland	17,968	24,900	38.6	17,260	20,000	15.9
Botetourt	23,877	33,478	40.2	22,937	26,890	17.2
Brunswick	17,074	24,026	40.7	16,402	19,298	17.7
Buchanan	16,751	25,495	52.2	16,091	20,478	27.3
Buckingham	16,123	23,222	44.0	15,488	18,652	20.4
Campbell	23,548	31,006	31.7	22,621	24,904	10.1
Caroline	21,709	30,778	41.8	20,854	24,721	18.5
Carroll	17,355	23,567	35.8	16,671	18,929	13.5
Charles City	23,294	31,868	36.8	22,377	25,597	14.4
Charlotte	15,716	22,171	41.1	15,097	17,808	18.0
Chesterfield	33,848	44,979	32.9	32,515	36,128	11.1
Clarke	23,114	35,031	51.6	22,204	28,137	26.7
Craig	19,693	26,722	35.7	18,917	21,463	13.5
Culpeper	22,415	33,012	47.3	21,532	26,516	23.1
Cumberland	17,295	24,235	40.1	16,614	19,466	17.2
Dickenson	20,871	23,020	10.3	20,049	18,490	-7.8
Dinwiddie	24,231	29,489	21.7	23,277	23,686	1.8
Essex	19,938	28,074	40.8	19,153	22,549	17.7
Fairfax	43,404	59,536	37.2	41,695	47,820	14.7
Fauquier	29,090	43,415	49.2	27,944	34,871	24.8
Floyd	18,251	25,117	37.6	17,532	20,174	15.1
Fluvanna	21,930	30,900	40.9	21,066	24,819	17.8
Franklin	20,476	27,243	33.0	19,670	21,882	11.2
Frederick	22,343	32,745	46.6	21,463	26,301	22.5
Giles	19,880	27,532	38.5	19,097	22,114	15.8
Gloucester	24,051	31,893	32.6	23,104	25,617	10.9
Goochland	25,714	37,663	46.5	24,701	30,251	22.5
Grayson	15,923	21,472	34.8	15,296	17,247	12.8
Greene	23,088	32,010	38.6	22,179	25,711	15.9
Greensville	18,522	25,741	39.0	17,793	20,676	16.2

Table A4. (continued)
Percentage Change in Median AGI for Married Couple Returns, 1983–1988

	Current Dollars			Constant 1982 Dollars		
	1983	1988	Percent Change	1983	1988	Percent Change
COUNTIES (continued)						
Halifax	$17,922	$25,762	43.7%	$17,216	$20,692	20.2%
Hanover	29,909	41,154	37.6	28,731	33,055	15.1
Henrico	30,345	41,404	36.4	29,150	33,256	14.1
Henry	21,868	27,174	24.3	21,007	21,827	3.9
Highland	19,783	21,406	8.2	19,004	17,194	-9.5
Isle of Wight	25,355	34,303	35.3	24,356	27,553	13.1
James City	29,142	40,501	39.0	27,994	32,531	16.2
King and Queen	19,673	28,267	43.7	18,898	22,704	20.1
King George	26,178	35,282	34.8	25,147	28,339	12.7
King William	26,728	35,047	31.1	25,675	28,150	9.6
Lancaster	20,358	28,825	41.6	19,556	23,153	18.4
Lee	15,246	20,639	35.4	14,646	16,578	13.2
Loudoun	35,292	50,484	43.0	33,902	40,549	19.6
Louisa	20,371	29,101	42.9	19,569	23,374	19.4
Lunenburg	16,157	22,966	42.1	15,521	18,447	18.9
Madison	19,134	28,291	47.9	18,380	22,724	23.6
Mathews	22,490	29,087	29.3	21,604	23,363	8.1
Mecklenburg	17,469	24,692	41.3	16,781	19,833	18.2
Middlesex	19,012	26,595	39.9	18,263	21,361	17.0
Montgomery	22,626	30,350	34.1	21,735	24,378	12.2
Nelson	18,926	26,847	41.9	18,181	21,564	18.6
New Kent	27,413	38,949	42.1	26,333	31,284	18.8
Northampton	16,042	22,339	39.3	15,410	17,943	16.4
Northumberland	19,109	25,748	34.7	18,356	20,681	12.7
Nottoway	19,664	25,695	30.7	18,890	20,639	9.3
Orange	21,816	31,419	44.0	20,957	25,236	20.4
Page	17,755	25,498	43.6	17,056	20,480	20.1
Patrick	18,482	25,566	38.3	17,754	20,535	15.7
Pittsylvania	20,376	27,395	34.4	19,573	22,004	12.4
Powhatan	26,351	36,348	37.9	25,313	29,195	15.3
Prince Edward	18,315	25,608	39.8	17,594	20,569	16.9
Prince George	27,953	36,033	28.9	26,852	28,942	7.8
Prince William	35,737	47,714	33.5	34,329	38,324	11.6
Pulaski	21,005	28,933	37.7	20,178	23,239	15.2
Rappahannock	20,318	31,950	57.2	19,518	25,663	31.5
Richmond	20,690	28,432	37.4	19,875	22,837	14.9
Roanoke	28,355	37,216	31.3	27,238	29,892	9.7
Rockbridge	19,211	25,771	34.1	18,454	20,700	12.2
Rockingham	20,672	28,859	39.6	19,858	23,180	16.7
Russell	17,549	23,596	34.5	16,858	18,953	12.4
Scott	19,310	24,401	26.4	18,549	19,599	5.7
Shenandoah	19,354	27,756	43.4	18,592	22,294	19.9
Smyth	17,216	24,022	39.5	16,538	19,295	16.7
Southampton	23,396	29,792	27.3	22,475	23,929	6.5
Spotsylvania	26,860	37,515	39.7	25,802	30,133	16.8
Stafford	30,143	42,260	40.2	28,956	33,944	17.2
Surry	21,226	30,622	44.3	20,390	24,596	20.6

Table A4. (continued)
Percentage Change in Median AGI for Married Couple Returns, 1983–1988

	Current Dollars			Constant 1982 Dollars		
	1983	1988	Percent Change	1983	1988	Percent Change
COUNTIES (continued)						
Sussex	$20,159	$27,137	34.6%	$19,365	$21,797	12.6%
Tazewell	17,972	25,984	44.6	17,264	20,871	20.9
Warren	21,040	31,347	49.0	20,211	25,178	24.6
Washington	18,065	24,789	37.2	17,354	19,911	14.7
Westmoreland	19,006	27,145	42.8	18,257	21,803	19.4
Wise	21,955	26,209	19.4	21,090	21,051	-0.2
Wythe	17,738	24,620	38.8	17,039	19,775	16.1
York	31,548	41,495	31.5	30,305	33,329	10.0
CITIES	25,644	33,432	30.4	24,634	26,853	9.0
Alexandria	35,430	47,305	33.5	34,035	37,996	11.6
Bedford	21,800	28,351	30.1	20,941	22,772	8.7
Bristol	16,788	26,286	56.6	16,127	21,113	30.9
Buena Vista	19,785	27,334	38.2	19,006	21,955	15.5
Charlottesville	24,529	33,350	36.0	23,563	26,787	13.7
Chesapeake	27,127	36,079	33.0	26,059	28,979	11.2
Clifton Forge	23,098	28,058	21.5	22,188	22,537	1.6
Colonial Heights	29,500	36,103	22.4	28,338	28,998	2.3
Covington	20,990	27,186	29.5	20,163	21,836	8.3
Danville	21,370	27,908	30.6	20,528	22,416	9.2
Emporia	19,604	26,692	36.2	18,832	21,439	13.8
Fairfax	39,133	51,780	32.3	37,592	41,590	10.6
Falls Church	34,941	41,173	17.8	33,565	33,071	-1.5
Franklin	24,532	33,951	38.4	23,566	27,270	15.7
Fredericksburg	24,102	32,870	36.4	23,153	26,402	14.0
Galax	16,945	22,514	32.9	16,278	18,084	11.1
Hampton	26,011	33,090	27.2	24,987	26,578	6.4
Harrisonburg	23,377	31,568	35.0	22,456	25,356	12.9
Hopewell	25,937	31,395	21.0	24,915	25,217	1.2
Lexington	24,208	33,684	39.1	23,255	27,055	16.3
Lynchburg	24,968	31,748	27.2	23,985	25,500	6.3
Manassas	34,526	46,828	35.6	33,166	37,613	13.4
Manassas Park	26,692	37,536	40.6	25,641	30,149	17.6
Martinsville	22,735	29,235	28.6	21,840	23,482	7.5
Newport News	26,382	33,230	26.0	25,343	26,691	5.3
Norfolk	22,635	28,290	25.0	21,744	22,723	4.5
Norton	21,648	27,397	26.6	20,795	22,006	5.8
Petersburg	24,101	28,522	18.3	23,152	22,909	-1.0
Poquoson	30,573	40,533	32.6	29,369	32,557	10.9
Portsmouth	24,219	29,669	22.5	23,265	23,831	2.4
Radford	24,484	33,300	36.0	23,520	26,747	13.7
Richmond	25,389	34,207	34.7	24,389	27,476	12.7
Roanoke	22,104	28,715	29.9	21,233	23,064	8.6
Salem	24,652	32,299	31.0	23,681	25,943	9.6
South Boston	20,901	28,202	34.9	20,078	22,652	12.8

Table A4. (continued)
Percentage Change in Median AGI for Married Couple Returns, 1983–1988

	Current Dollars			Constant 1982 Dollars		
	1983	1988	Percent Change	1983	1988	Percent Change
CITIES (continued)						
Staunton	$23,487	$29,948	27.5%	$22,562	$24,055	6.6%
Suffolk	23,646	32,763	38.6	22,715	26,316	15.9
Virginia Beach	28,835	35,721	23.9	27,699	28,692	3.6
Waynesboro	23,388	30,584	30.8	22,467	24,565	9.3
Williamsburg	26,606	35,946	35.1	25,558	28,872	13.0
Winchester	23,118	31,080	34.4	22,207	24,964	12.4
NON-MSA	20,553	28,384	38.1	19,744	22,798	15.5
MSA	29,653	39,963	34.8	28,485	32,099	12.7
Bristol	17,944	24,950	39.0	17,237	20,040	16.3
Charlottesville	25,700	35,672	38.8	24,688	28,652	16.1
Danville	20,744	27,599	33.0	19,927	22,168	11.2
Lynchburg	23,990	31,226	30.2	23,045	25,081	8.8
Norfolk-Virginia Beach-Newport News	26,803	33,778	26.0	25,747	27,131	5.4
Northern Virginia	39,477	53,915	36.6	37,922	43,305	14.2
Richmond-Petersburg	29,857	39,481	32.2	28,681	31,712	10.6
Roanoke	24,826	33,008	33.0	23,848	26,512	11.2
PLANNING DISTRICTS	26,445	35,982	36.1	25,403	28,901	13.8
LENOWISCO	19,549	24,293	24.3	18,779	19,512	3.9
Cumberland Plateau	17,911	24,798	38.5	17,206	19,918	15.8
Mount Rogers	17,326	24,083	39.0	16,644	19,344	16.2
New River Valley	21,399	29,128	36.1	20,556	23,396	13.8
Fifth	24,536	32,460	32.3	23,570	26,072	10.6
Central Shenandoah	21,687	29,050	34.0	20,833	23,333	12.0
Lord Fairfax	20,895	30,246	44.8	20,072	24,294	21.0
Northern Virginia	39,940	54,559	36.6	38,367	43,822	14.2
Rappahannock-Rapidan	23,977	36,097	50.5	23,033	28,994	25.9
Thomas Jefferson	24,283	33,897	39.6	23,327	27,227	16.7
Central Virginia	23,398	30,913	32.1	22,476	24,830	10.5
West Piedmont	20,980	27,314	30.2	20,154	21,939	8.9
Southside	17,820	25,245	41.7	17,118	20,277	18.5
Piedmont	17,501	24,367	39.2	16,812	19,572	16.4
Richmond Regional	29,857	40,831	36.8	28,681	32,796	14.3
RADCO	26,959	37,674	39.7	25,897	30,260	16.8
Northern Neck	19,667	27,414	39.4	18,892	22,019	16.6
Middle Peninsula	22,681	30,541	34.7	21,788	24,531	12.6
Crater	24,699	30,955	25.3	23,726	24,863	4.8
Southeastern Virginia	25,825	33,303	29.0	24,808	26,749	7.8
Peninsula	27,038	34,899	29.1	25,973	28,031	7.9
Accomack-Northampton	17,277	23,685	37.1	16,597	19,024	14.6

NOTE: Constant dollar amounts were deflated using the implicit price deflator for personal consumption expenditures. 1983 data include non-resident returns. 1988 data are for residents only.

Table A5.
Adjusted Gross Income on Individual Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5– 9.9	10– 14.9	15– 19.9	20– 24.9	25– 29.9	30– 39.9	40– 49.9	50– 74.9	75 or More
VIRGINIA	1,262,907	$21,016,991	$12,378	21.4%	20.6%	17.1%	12.9%	9.2%	6.2%	7.0%	3.0%	2.1%	1.0%
UNASSIGNED	24,883	376,593	10,747	24.0	23.5	17.7	12.0	7.7	5.0	5.4	2.4	1.9	1.0
COUNTIES	736,035	12,649,398	12,649	21.8	19.7	16.4	12.7	9.2	6.4	7.5	3.4	2.5	1.0
Accomack	7,023	80,759	9,602	25.5	26.7	26.2	9.3	5.2	3.5	2.3	0.7	0.7	0.3
Albemarle	11,298	229,965	13,101	20.3	18.8	17.8	14.2	9.8	6.5	6.9	2.7	1.9	1.5
Alleghany	2,085	25,624	8,990	28.7	26.9	15.8	9.4	7.1	4.2	5.7	1.6	1.1	0.0
Amelia	1,681	20,811	10,400	23.8	24.6	21.6	13.9	7.6	3.9	3.4	0.9	0.5	0.3
Amherst	5,016	64,028	10,515	23.0	25.0	21.5	12.0	7.9	4.5	4.8	1.1	0.5	0.3
Appomattox	2,211	24,745	9,112	28.7	26.0	18.3	12.9	6.3	3.8	3.0	0.8	0.5	0.0
Arlington	55,848	1,456,195	21,357	9.7	12.4	11.9	12.8	12.3	10.3	13.9	7.8	6.9	2.5
Augusta	9,229	118,751	10,824	23.2	23.4	21.2	14.9	8.4	4.3	3.2	1.0	0.5	0.3
Bath	1,086	13,962	10,467	22.9	24.8	26.2	13.3	5.5	3.5	2.3	1.1	0.0	1.0
Bedford	7,207	94,398	10,245	24.9	24.3	18.5	13.6	7.8	4.2	4.2	1.5	0.9	0.5
Bland	853	9,712	9,625	27.0	25.0	19.7	13.8	7.3	3.3	3.4	0.8	0.0	0.0
Botetourt	4,241	53,174	9,920	26.9	23.6	19.1	13.3	6.5	4.2	4.6	1.3	0.6	0.4
Brunswick	2,861	33,441	9,323	23.1	31.3	21.2	12.6	6.3	3.1	1.6	0.7	0.4	0.2
Buchanan	3,206	41,682	8,318	31.9	27.4	15.9	9.5	6.1	3.0	4.4	1.1	0.4	0.7
Buckingham	2,232	25,279	9,451	24.5	28.8	22.7	13.7	5.2	2.1	2.1	0.8	0.3	0.4
Campbell	8,623	116,414	10,379	23.8	24.6	21.5	12.9	7.9	4.1	3.5	1.0	0.6	0.4
Caroline	4,236	54,481	10,933	22.6	23.4	21.8	15.2	7.6	4.5	3.4	1.2	0.4	0.4
Carroll	3,726	41,099	9,670	23.7	28.3	24.5	13.0	5.8	2.4	1.7	0.6	0.4	0.2
Charles City	1,765	23,442	10,901	21.7	24.6	21.1	13.7	8.5	4.8	4.4	0.8	0.3	0.5
Charlotte	2,033	23,682	9,828	22.5	28.6	25.2	12.9	4.8	2.9	2.2	0.3	0.5	0.5
Chesterfield	35,594	573,446	12,612	25.1	17.4	14.7	12.5	9.5	7.1	8.6	3.2	1.9	0.6
Clarke	2,171	33,541	11,967	20.2	21.4	21.8	13.1	8.4	5.3	5.5	1.8	2.1	0.8
Craig	696	8,737	10,526	23.2	24.6	22.6	13.6	7.1	2.9	4.6	0.9	0.9	0.0
Culpeper	5,201	76,789	11,433	22.9	21.9	18.5	14.5	8.8	5.2	4.7	1.7	1.5	0.9
Cumberland	1,402	15,351	9,365	23.4	30.6	23.9	10.8	5.8	2.4	2.3	0.8	0.5	0.0
Dickenson	1,508	17,697	8,073	32.3	29.0	14.4	8.7	6.1	3.6	3.7	1.5	0.6	0.6
Dinwiddie	4,238	53,457	10,476	22.6	25.5	20.8	13.7	7.6	4.2	4.2	1.1	0.5	0.3
Essex	2,052	27,893	10,847	21.7	24.7	22.4	14.5	7.9	3.5	2.7	1.1	1.3	0.9
Fairfax	166,519	3,730,346	17,710	19.2	13.8	10.8	11.6	10.8	8.7	12.1	6.5	5.1	1.9
Fauquier	8,921	212,217	12,895	20.7	19.4	17.3	13.5	9.6	6.1	6.9	2.8	2.4	1.7

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Floyd	1,764	$ 21,060	$ 9,806	24.2%	27.0%	20.3%	12.5%	7.9%	3.8%	3.3%	0.8%	0.7%	0.0%
Fluvanna	2,071	26,712	10,689	23.4	23.8	21.8	15.0	6.7	3.4	3.9	1.4	0.8	0.5
Franklin	6,867	83,068	10,287	22.2	26.5	25.0	12.7	6.0	3.4	2.9	0.9	0.5	0.4
Frederick	8,229	113,159	11,130	24.9	20.9	19.1	13.6	9.2	5.5	4.5	1.4	0.9	0.5
Giles	2,887	36,885	10,489	23.8	24.6	17.1	13.0	12.3	5.5	2.7	0.8	0.5	0.2
Gloucester	4,742	64,609	10,098	27.5	22.3	16.7	11.7	8.7	5.5	4.5	2.0	1.0	0.7
Goochland	2,589	36,772	11,222	23.6	21.5	20.4	14.1	8.8	4.5	4.0	1.4	1.0	1.1
Grayson	2,434	25,318	8,870	28.1	28.5	23.7	11.1	4.4	2.1	1.6	0.5	0.4	0.3
Greene	1,758	23,914	11,742	21.8	21.1	20.9	17.6	8.0	4.1	4.1	1.6	1.0	0.3
Greensville	1,825	20,006	9,322	27.4	26.3	20.1	13.6	7.3	2.5	2.3	0.6	0.3	0.0
Halifax	4,998	56,449	9,942	23.8	26.6	23.3	15.3	6.0	2.9	1.7	0.5	0.4	0.2
Hanover	11,993	177,172	11,702	23.3	20.4	18.7	13.7	9.0	5.5	5.7	2.2	1.2	0.7
Henrico	44,251	800,539	14,651	18.2	16.8	16.2	15.2	11.6	8.2	8.6	2.9	1.7	1.0
Henry	12,560	144,527	10,383	24.0	24.0	27.1	13.8	5.2	2.9	2.3	0.7	0.3	0.3
Highland	366	4,950	10,328	18.6	30.1	23.0	11.0	8.5	2.0	2.8	2.5	2.0	0.0
Isle of Wight	4,649	62,071	11,018	24.1	22.3	18.4	14.8	8.7	5.5	4.1	1.4	0.7	0.4
James City	6,866	100,863	10,360	26.0	22.9	17.2	11.8	8.0	5.0	4.5	2.1	2.1	1.0
King and Queen	1,361	17,293	10,497	24.4	23.3	23.7	11.9	5.4	5.4	3.3	1.7	0.9	0.3
King George	2,525	40,134	12,028	22.0	21.2	17.2	13.1	8.4	6.3	6.7	2.9	2.0	0.8
King William	2,094	27,926	10,299	24.0	24.8	22.0	11.7	7.0	3.9	3.6	2.1	0.9	0.6
Lancaster	2,177	32,402	9,791	23.8	27.4	17.4	11.3	7.4	4.4	3.7	1.7	1.8	1.6
Lee	2,542	26,703	8,214	30.1	31.0	17.2	9.2	5.1	3.0	2.9	1.2	0.6	0.2
Loudoun	16,686	353,969	15,389	20.2	15.2	13.7	13.0	11.1	8.2	10.1	4.5	2.9	1.6
Louisa	3,731	46,642	10,056	24.1	25.8	21.8	11.9	7.2	4.0	3.2	1.5	0.7	0.3
Lunenburg	1,987	22,232	9,144	23.0	32.7	22.9	11.2	5.1	2.2	2.1	0.6	0.6	0.0
Madison	1,935	26,345	11,442	18.8	24.8	23.0	16.1	8.0	3.8	3.4	1.3	0.7	0.7
Mathews	1,390	20,543	10,547	22.4	25.7	19.5	10.7	7.8	5.8	4.7	1.7	1.3	1.1
Mecklenburg	5,704	65,355	9,372	23.9	30.0	22.2	13.0	5.8	2.3	1.9	0.5	0.6	0.3
Middlesex	1,501	20,403	9,865	23.8	27.0	18.4	12.6	7.4	2.8	4.0	2.2	1.4	0.8
Montgomery	12,714	159,336	9,438	28.3	24.5	16.5	11.8	8.6	4.1	3.7	1.6	1.0	0.4
Nelson	2,361	30,807	10,496	21.9	25.9	23.1	13.1	7.1	3.9	3.0	1.1	0.8	0.6
New Kent	1,828	25,631	11,197	25.0	20.6	19.1	13.3	8.1	5.2	5.7	2.2	0.8	0.4
Northampton	2,730	30,556	9,036	25.5	30.5	23.1	9.7	5.1	2.7	2.1	0.7	0.7	0.5
Northumberland	1,861	24,941	9,592	24.7	27.7	20.0	11.2	6.3	3.8	3.2	1.6	1.4	0.7
Nottoway	2,724	31,513	9,289	25.9	28.3	21.5	11.8	5.7	2.9	2.4	1.0	0.7	0.4

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1988

	Number of Returns	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution of Returns by AGI Class ($000) Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Orange	4,327	$ 62,251	$11,332	21.0%	23.4%	21.3%	15.1%	7.4%	4.3%	4.4%	1.7%	1.2%	0.7%
Page	4,050	49,615	10,024	23.3	26.7	23.6	11.7	6.3	3.3	3.3	1.0	0.8	0.4
Patrick	2,560	31,802	10,433	21.1	26.8	26.0	14.7	5.9	2.6	2.1	0.7	0.4	0.3
Pittsylvania	9,928	114,292	10,156	23.1	26.2	24.5	14.4	5.8	3.2	2.2	0.6	0.3	0.2
Powhatan	2,316	31,805	11,044	24.6	21.7	18.4	14.7	9.2	4.4	4.5	1.5	1.1	0.5
Prince Edward	2,934	36,071	9,504	24.9	28.0	20.3	11.9	6.6	3.7	2.7	1.2	0.8	0.4
Prince George	3,727	50,347	10,951	24.6	22.2	17.5	13.7	8.4	5.2	6.3	1.5	0.8	0.3
Prince William	36,146	617,320	13,945	23.6	16.2	13.1	13.0	10.5	7.6	9.8	4.1	2.1	0.5
Pulaski	6,353	76,993	9,586	26.2	26.1	18.3	11.6	8.9	3.9	3.7	1.1	0.5	0.2
Rappahannock	1,191	18,912	12,073	22.1	20.3	18.7	14.9	7.9	6.5	4.4	1.9	2.3	1.4
Richmond	1,863	24,177	9,733	26.4	25.1	18.8	12.6	6.7	4.0	3.8	1.5	0.9	0.9
Roanoke	15,055	226,261	11,056	25.5	20.8	18.1	12.0	8.6	5.6	6.1	1.9	1.2	0.7
Rockbridge	3,184	39,731	9,805	25.7	25.4	21.2	14.2	6.8	2.8	1.7	1.3	0.8	0.6
Rockingham	10,842	140,766	11,083	21.2	23.7	24.0	15.2	7.5	3.6	3.0	1.2	0.7	0.4
Russell	3,148	36,312	8,493	28.4	31.1	17.9	8.9	5.7	3.1	3.7	1.1	0.4	0.3
Scott	2,527	29,661	9,052	26.4	29.3	16.6	12.2	6.4	4.2	3.8	0.8	0.6	0.3
Shenandoah	6,141	80,270	10,900	22.3	23.9	22.1	14.5	7.6	4.2	3.5	1.1	0.7	0.6
Smyth	5,009	54,219	9,174	28.4	26.0	21.7	13.1	5.6	2.5	2.0	0.6	0.4	0.2
Southampton	2,825	34,714	9,869	26.4	24.3	19.3	13.0	6.8	4.3	4.0	1.3	0.8	0.2
Spotsylvania	8,946	138,721	11,459	25.6	19.9	15.7	13.5	9.1	6.0	6.5	2.3	1.4	0.4
Stafford	9,129	141,330	11,443	26.2	19.5	15.5	13.0	8.7	6.0	6.6	2.9	1.5	0.6
Surry	1,346	16,607	9,538	27.8	24.6	17.2	12.4	7.3	4.5	4.1	1.7	0.9	0.0
Sussex	2,500	29,262	9,297	26.2	27.8	19.6	12.5	6.3	3.8	2.2	0.7	0.7	0.6
Tazewell	5,448	67,359	8,900	27.7	28.7	17.0	10.1	6.6	3.8	3.6	1.4	1.1	0.6
Warren	5,178	75,620	11,540	22.1	22.2	18.6	14.8	8.5	5.7	5.2	1.6	1.0	0.6
Washington	6,300	80,480	9,242	26.5	27.8	18.4	11.6	6.8	3.9	3.0	1.1	0.6	0.7
Westmoreland	3,403	43,998	9,611	25.0	27.2	19.1	12.7	6.5	4.0	3.4	1.2	1.0	0.4
Wise	4,818	56,467	8,505	31.0	27.3	15.2	9.8	5.6	3.9	4.9	1.9	0.7	0.3
Wythe	4,521	49,822	8,892	28.5	27.7	20.1	11.7	5.8	2.9	2.2	0.7	0.4	0.4
York	6,858	92,291	9,453	31.6	20.8	16.0	10.2	8.4	5.0	4.4	2.3	1.3	0.5

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES	501,989	$ 7,990,999	$12,099	20.7%	21.8%	18.2%	13.3%	9.3%	6.1%	6.4%	2.4%	1.6%	0.8%
Alexandria	46,897	1,187,171	20,347	10.7	12.9	12.5	13.2	12.6	10.5	13.3	7.1	5.4	2.2
Bedford	1,348	16,419	9,965	24.4	25.9	19.8	14.8	7.3	2.9	3.0	1.1	1.2	0.0
Bristol	3,137	41,441	9,754	23.0	28.5	18.5	12.0	7.2	4.6	3.6	1.5	0.9	0.6
Buena Vista	1,267	13,946	9,037	27.6	27.9	19.1	11.3	8.4	3.1	2.3	0.4	0.4	0.0
Charlottesville	11,558	180,714	11,731	19.5	23.5	20.7	14.3	8.5	4.9	4.9	1.8	1.4	1.1
Chesapeake	25,827	358,194	11,205	23.7	22.0	18.3	12.6	9.0	5.9	6.0	1.8	0.8	0.3
Clifton Forge	950	11,770	9,251	25.3	29.2	18.8	9.2	5.9	4.8	4.2	1.4	1.1	0.6
Colonial Heights	3,667	53,422	11,880	22.7	20.6	18.2	14.1	9.7	5.8	5.9	2.1	1.0	0.5
Covington	1,437	18,561	9,592	25.0	27.3	17.9	9.2	7.4	5.5	6.0	1.0	0.6	0.3
Danville	11,623	144,635	9,961	23.9	26.4	22.6	12.5	5.8	3.5	3.5	1.1	0.6	0.6
Emporia	1,298	15,193	9,128	27.3	27.6	17.9	12.9	7.9	2.7	2.4	0.4	0.7	0.6
Fairfax	4,047	82,891	16,727	18.0	14.7	12.7	13.8	11.4	9.4	10.9	4.5	3.6	1.5
Falls Church	8,405	182,546	16,837	14.6	15.8	14.9	13.1	10.9	8.7	10.5	5.1	4.9	1.9
Franklin	1,630	21,143	9,216	28.1	26.1	17.0	10.8	6.7	3.6	5.3	1.3	0.8	0.8
Fredericksburg	5,123	84,326	12,689	18.9	21.6	17.9	14.3	10.1	6.3	6.8	2.1	1.5	0.9
Galax	1,512	15,815	8,665	28.0	30.1	22.1	10.2	4.6	2.0	2.0	0.8	0.4	0.3
Hampton	26,182	373,771	11,630	22.8	21.7	17.1	13.0	10.3	7.0	5.7	1.6	0.9	0.3
Harrisonburg	5,653	78,391	10,959	22.5	23.9	19.7	13.9	8.3	4.7	4.4	1.5	1.0	0.5
Hopewell	5,066	68,389	10,856	22.2	24.7	18.8	12.9	7.9	5.9	5.9	1.4	0.5	0.2
Lexington	1,055	15,399	10,760	20.8	26.6	18.2	12.5	8.2	4.9	4.7	2.0	1.6	1.1
Lynchburg	14,674	208,620	10,454	22.9	25.5	19.2	12.0	8.1	4.6	4.8	1.6	0.9	0.9
Manassas	6,817	123,675	14,652	21.2	16.4	13.5	13.2	11.2	8.2	10.7	3.8	1.7	0.6
Manassas Park	1,301	20,978	14,479	18.4	15.9	17.7	16.5	10.7	8.2	9.8	2.4	0.8	0.0
Martinsville	4,273	62,158	10,983	21.5	23.9	24.1	15.1	5.6	3.3	3.3	1.2	1.0	1.4
Newport News	31,869	454,611	11,272	23.3	22.4	17.5	12.3	10.0	6.6	5.5	1.6	0.9	0.4
Norfolk	46,976	687,465	11,293	20.0	25.0	19.9	13.9	8.6	5.1	4.6	1.7	1.0	0.7
Norton	675	7,448	8,325	32.5	26.6	15.9	9.7	6.4	3.8	3.9	0.6	1.1	0.0
Petersburg	10,829	135,527	9,946	24.9	25.5	20.2	12.8	7.0	4.1	3.9	1.1	0.6	0.3
Poquoson	1,865	23,415	9,156	33.2	20.4	13.7	10.1	8.8	6.2	5.3	1.7	1.2	0.0
Portsmouth	22,260	305,242	11,102	21.8	24.0	19.9	13.4	9.1	5.4	4.5	1.4	0.7	0.3
Radford	2,233	29,861	9,754	27.6	23.7	15.8	11.2	9.5	5.0	5.2	1.2	1.0	0.4
Richmond	68,080	1,133,596	12,851	17.9	21.1	19.6	14.9	9.6	6.0	6.7	2.2	1.5	1.0
Roanoke	24,783	352,507	10,644	22.3	25.1	21.2	12.4	7.6	4.7	4.4	1.3	0.9	0.6
Salem	5,126	69,137	10,802	23.1	23.9	19.3	13.6	8.2	5.2	4.3	1.2	0.9	0.6
South Boston	1,481	19,490	10,378	23.5	24.8	23.3	12.2	7.5	3.1	3.7	0.7	0.9	0.7

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES (continued)													
Staunton	5,119	$ 71,026	$11,331	20.3%	23.7%	22.9%	14.1%	8.2%	4.5%	4.0%	1.4%	0.9%	0.6%
Suffolk	10,070	136,370	10,324	24.3	24.6	18.8	13.1	8.6	4.9	3.7	1.3	0.7	0.5
Virginia Beach	63,386	999,350	11,783	23.7	20.5	16.6	12.6	9.4	6.2	6.8	2.4	1.4	0.8
Waynesboro	4,255	56,603	10,711	23.6	23.7	20.1	14.4	7.9	4.1	4.3	1.1	0.9	0.5
Williamsburg	2,531	40,614	11,558	22.4	22.1	18.2	13.1	8.5	5.1	5.7	2.2	1.8	1.5
Winchester	5,704	89,172	11,474	22.4	22.2	18.8	14.3	9.0	5.9	4.6	1.3	1.3	0.8
NON-MSA	303,136	3,981,683	10,145	24.4	25.1	20.5	12.9	7.3	4.0	3.6	1.3	0.9	0.5
MSA	934,888	16,658,714	13,354	20.4	19.0	16.0	13.0	9.8	7.0	8.1	3.5	2.5	1.1
Bristol	11,964	151,582	9,335	25.5	28.3	18.1	11.8	6.8	4.1	3.3	1.2	0.7	0.6
Charlottesville	26,685	461,305	12,169	20.3	21.4	19.6	14.5	8.9	5.4	5.6	2.2	1.5	1.2
Danville	21,551	258,927	10,051	23.5	26.3	23.5	13.4	5.8	3.4	2.9	0.8	0.5	0.4
Lynchburg	28,313	389,062	10,440	23.2	25.1	20.3	12.3	8.0	4.4	4.4	1.3	0.7	0.7
Norfolk-Virginia Beach-Newport News	249,432	3,636,795	11,263	23.1	22.5	18.0	12.8	9.2	5.9	5.5	1.9	1.1	0.6
Northern Virginia	351,795	7,896,420	17,846	17.2	14.1	11.9	12.4	11.2	9.0	12.0	6.2	4.8	1.8
Richmond-Petersburg	195,943	3,163,544	12,674	20.7	19.9	17.8	14.2	9.7	6.5	7.1	2.4	1.5	0.8
Roanoke	49,205	701,079	10,712	23.7	23.5	19.9	12.5	7.9	5.0	4.9	1.5	1.0	0.6
PLANNING DISTRICTS	1,238,024	20,640,397	12,412	21.4	20.5	17.1	12.9	9.2	6.3	7.0	3.0	2.1	1.0
LENOWISCO	10,562	120,279	8,550	29.8	28.6	16.1	10.2	5.7	3.7	4.1	1.4	0.6	0.3
Cumberland Plateau	13,310	163,050	8,568	29.4	29.0	16.7	9.5	6.2	3.4	3.8	1.3	0.7	0.6
Mount Rogers	27,492	317,905	9,233	26.6	27.7	20.8	12.1	6.0	3.1	2.4	0.8	0.5	0.4
New River Valley	25,951	324,135	9,625	27.0	25.0	17.2	11.9	9.1	4.3	3.7	1.3	0.8	0.3
Fifth	54,373	765,770	10,570	24.0	23.9	19.7	12.2	7.8	4.9	5.0	1.5	1.0	0.6
Central Shenandoah	42,056	553,525	10,812	22.5	24.1	21.8	14.4	7.9	4.0	3.4	1.2	0.8	0.5
Lord Fairfax	31,473	441,377	11,095	22.9	22.7	20.3	13.8	8.3	5.1	4.4	1.3	1.0	0.6
Northern Virginia	342,666	7,755,090	18,045	16.9	13.9	11.8	12.4	11.3	9.1	12.1	6.3	4.9	1.8
Rappahannock-Rapidan	21,575	396,513	11,994	21.2	21.4	19.0	14.4	8.7	5.3	5.4	2.1	1.8	1.2
Thomas Jefferson	32,777	538,755	11,768	20.8	22.2	20.1	14.1	8.6	5.1	5.2	2.0	1.4	1.0

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1988

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
PLANNING DISTRICTS (continued)													
Central Virginia	39,079	$ 524,625	$10,300	23.9%	25.1%	19.8%	12.7%	7.9%	4.3%	4.3%	1.3%	0.8%	0.6%
West Piedmont	47,811	580,483	10,282	23.2	25.6	24.8	13.6	5.7	3.2	2.7	0.8	0.5	0.5
Southside	15,044	174,735	9,620	23.7	28.6	22.5	13.6	6.1	2.7	1.9	0.6	0.5	0.3
Piedmont	14,993	174,939	9,511	24.2	28.7	22.4	12.3	5.8	2.9	2.4	0.9	0.6	0.3
Richmond Regional	168,416	2,802,402	13,057	20.2	19.2	17.6	14.3	10.0	6.7	7.4	2.6	1.6	0.9
RADCO	29,959	458,992	11,627	23.9	20.7	17.0	13.7	8.9	5.9	6.1	2.4	1.3	0.6
Northern Neck	9,304	125,518	9,670	24.9	26.9	18.8	12.0	6.7	4.0	3.5	1.5	1.3	0.8
Middle Peninsula	13,140	178,667	10,327	24.7	24.1	19.7	12.1	7.7	4.6	3.9	1.8	1.1	0.7
Crater	34,496	442,210	10,249	24.4	24.7	19.3	13.2	7.7	4.5	4.4	1.2	0.7	0.3
Southeastern Virginia	177,623	2,604,548	11,303	22.6	22.7	18.4	13.1	9.0	5.6	5.5	1.9	1.1	0.6
Peninsula	76,171	1,085,566	11,106	24.3	22.0	17.1	12.3	9.7	6.4	5.4	1.7	1.1	0.5
Accomack-Northampton	9,753	111,315	9,427	25.5	27.8	25.4	9.4	5.2	3.2	2.2	0.7	0.7	0.4

NOTE: Returns of non-residents are excluded. Locality percentages may not sum to 100.0 due to rounding.

Table A6.
Adjusted Gross Income Per Exemption, 1988

	Amount ($)	Index State = 100
VIRGINIA	$14,608	100
COUNTIES	15,160	104
Accomack	9,226	63
Albemarle	17,314	119
Alleghany	10,755	74
Amelia	9,794	67
Amherst	10,630	73
Appomattox	9,880	68
Arlington	22,798	156
Augusta	11,105	76
Bath	10,261	70
Bedford	12,387	85
Bland	8,927	61
Botetourt	11,996	82
Brunswick	8,976	61
Buchanan	9,648	66
Buckingham	8,704	60
Campbell	13,471	92
Caroline	10,870	74
Carroll	9,016	62
Charles City	11,370	78
Charlotte	8,728	60
Chesterfield	15,449	106
Clarke	15,415	106
Craig	9,935	68
Culpeper	12,186	83
Cumberland	9,172	63
Dickenson	8,739	60
Dinwiddie	10,733	73
Essex	11,031	76
Fairfax	21,863	150
Fauquier	18,997	130
Floyd	9,691	66
Fluvanna	11,113	76
Franklin	10,632	73
Frederick	12,320	84
Giles	10,465	72
Gloucester	11,887	81
Goochland	19,639	134
Grayson	8,430	58
Greene	11,227	77
Greensville	8,468	58
Halifax	8,978	61
Hanover	14,926	102
Henrico	16,858	115
Henry	10,225	70
Highland	9,686	66
COUNTIES (continued)		
Isle of Wight	$11,710	80
James City	15,610	107
King and Queen	10,467	72
King George	12,864	88
King William	11,997	82
Lancaster	15,100	103
Lee	8,222	56
Loudoun	18,455	126
Louisa	10,657	73
Lunenburg	8,684	59
Madison	11,431	78
Mathews	12,843	88
Mecklenburg	9,514	65
Middlesex	12,204	84
Montgomery	11,821	81
Nelson	10,658	73
New Kent	13,663	94
Northampton	9,063	62
Northumberland	12,524	86
Nottoway	9,827	67
Orange	12,135	83
Page	9,999	68
Patrick	10,003	68
Pittsylvania	9,700	66
Powhatan	13,686	94
Prince Edward	9,810	67
Prince George	12,637	87
Prince William	15,324	105
Pulaski	10,450	72
Rappahannock	18,832	129
Richmond	11,389	78
Roanoke	14,905	102
Rockbridge	10,346	71
Rockingham	11,105	76
Russell	9,063	62
Scott	9,401	64
Shenandoah	11,352	78
Smyth	9,177	63
Southampton	10,482	72
Spotsylvania	12,940	89
Stafford	14,361	98
Surry	10,403	71
Sussex	9,713	66
Tazewell	10,212	70
Warren	11,619	80

Table A6. (continued)
Adjusted Gross Income Per Exemption, 1988

	Amount ($)	Index State = 100
COUNTIES (continued)		
Washington	$10,654	73
Westmoreland	10,832	74
Wise	9,818	67
Wythe	9,433	65
York	14,506	99
CITIES	13,704	94
Alexandria	22,116	151
Bedford	10,902	75
Bristol	10,836	74
Buena Vista	9,499	65
Charlottesville	14,328	98
Chesapeake	12,190	83
Clifton Forge	11,175	76
Colonial Heights	13,511	92
Covington	10,232	70
Danville	11,053	76
Emporia	9,845	67
Fairfax	21,134	145
Falls Church	17,569	120
Franklin	12,757	87
Fredericksburg	15,245	104
Galax	10,123	69
Hampton	11,949	82
Harrisonburg	13,721	94
Hopewell	10,929	75
Lexington	13,702	94
Lynchburg	12,749	87
Manassas	15,720	108
Manassas Park	11,849	81
Martinsville	13,437	92
Newport News	12,306	84
Norfolk	12,343	84
Norton	10,319	71
Petersburg	10,463	72
Poquoson	13,641	93
Portsmouth	10,856	74
Radford	12,628	86
Richmond	14,999	103
Roanoke	12,490	86
Salem	12,957	89
South Boston	11,587	79

	Amount ($)	Index State = 100
CITIES (continued)		
Staunton	$12,484	85
Suffolk	11,668	80
Virginia Beach	14,500	99
Waynesboro	12,636	87
Williamsburg	16,345	112
Winchester	14,102	97
NON-MSA	11,205	77
MSA	15,993	109
Bristol	10,386	71
Charlottesville	15,215	104
Danville	10,338	71
Lynchburg	12,577	86
Norfolk-Virginia Beach-Newport News	12,911	88
Northern Virginia	20,361	139
Richmond-Petersburg	15,047	103
Roanoke	13,365	91
PLANNING DISTRICTS	14,651	100
LENOWISCO	9,357	64
Cumberland Plateau	9,606	66
Mount Rogers	9,701	66
New River Valley	11,173	76
Fifth	13,042	89
Central Shenandoah	11,565	79
Lord Fairfax	12,174	83
Northern Virginia	20,596	141
Rappahannock-Rapidan	15,411	105
Thomas Jefferson	14,262	98
Central Virginia	12,317	84
West Piedmont	10,546	72
Southside	9,408	64
Piedmont	9,271	63
Richmond Regional	15,634	107
RADCO	13,435	92
Northern Neck	12,353	85
Middle Peninsula	11,815	81
Crater	11,042	76
Southeastern Virginia	12,875	88
Peninsula	12,888	88
Accomack-Northampton	9,181	63

NOTE: Data are based on resident-only returns.

Table A7.
Index of Income Concentration, 1988

	Index
VIRGINIA	0.361
COUNTIES	0.357
Accomack	0.348
Albemarle	0.382
Alleghany	0.324
Amelia	0.315
Amherst	0.309
Appomattox	0.322
Arlington	0.339
Augusta	0.308
Bath	0.325
Bedford	0.328
Bland	0.299
Botetourt	0.323
Brunswick	0.329
Buchanan	0.345
Buckingham	0.315
Campbell	0.378
Caroline	0.328
Carroll	0.281
Charles City	0.335
Charlotte	0.313
Chesterfield	0.324
Clarke	0.373
Craig	0.287
Culpeper	0.335
Cumberland	0.331
Dickenson	0.329
Dinwiddie	0.318
Essex	0.331
Fairfax	0.354
Fauquier	0.392
Floyd	0.296
Fluvanna	0.323
Franklin	0.398
Frederick	0.327
Giles	0.294
Gloucester	0.327
Goochland	0.449
Grayson	0.292
Greene	0.302
Greensville	0.318
Halifax	0.301
Hanover	0.336
Henrico	0.349
Henry	0.317
COUNTIES (continued)	
Highland	0.308
Isle of Wight	0.319
James City	0.378
King and Queen	0.332
King George	0.335
King William	0.341
Lancaster	0.409
Lee	0.339
Loudoun	0.339
Louisa	0.327
Lunenburg	0.314
Madison	0.329
Mathews	0.339
Mecklenburg	0.329
Middlesex	0.356
Montgomery	0.352
Nelson	0.331
New Kent	0.321
Northampton	0.359
Northumberland	0.376
Nottoway	0.339
Orange	0.333
Page	0.315
Patrick	0.293
Pittsylvania	0.307
Powhatan	0.340
Prince Edward	0.341
Prince George	0.331
Prince William	0.315
Pulaski	0.314
Rappahannock	0.455
Richmond	0.361
Roanoke	0.356
Rockbridge	0.320
Rockingham	0.313
Russell	0.325
Scott	0.299
Shenandoah	0.318
Smyth	0.308
Southampton	0.328
Spotsylvania	0.322
Stafford	0.329
Surry	0.335
Sussex	0.345
Tazewell	0.339

Table A7. (continued)
Index of Income Concentration, 1988

	Index
COUNTIES (continued)	
Warren	0.313
Washington	0.339
Westmoreland	0.350
Wise	0.341
Wythe	0.323
York	0.361
CITIES	0.357
Alexandria	0.358
Bedford	0.333
Bristol	0.330
Buena Vista	0.309
Charlottesville	0.381
Chesapeake	0.316
Clifton Forge	0.372
Colonial Heights	0.325
Covington	0.319
Danville	0.356
Emporia	0.350
Fairfax	0.367
Falls Church	0.351
Franklin	0.317
Fredericksburg	0.382
Galax	0.361
Hampton	0.317
Harrisonburg	0.369
Hopewell	0.313
Lexington	0.358
Lynchburg	0.370
Manassas	0.324
Manassas Park	0.274
Martinsville	0.398
Newport News	0.335
Norfolk	0.358
Norton	0.368
Petersburg	0.359
Poquoson	0.336
Portsmouth	0.319
Radford	0.357
Richmond	0.385
Roanoke	0.368
Salem	0.341
South Boston	0.369

	Index
CITIES (continued)	
Staunton	0.337
Suffolk	0.349
Virginia Beach	0.358
Waynesboro	0.349
Williamsburg	0.400
Winchester	0.380
NON-MSA	0.340
MSA	0.359
Bristol	0.328
Charlottesville	0.377
Danville	0.332
Lynchburg	0.360
Norfolk-Virginia Beach-Newport News	0.346
Northern Virginia	0.351
Richmond-Petersburg	0.359
Roanoke	0.359
PLANNING DISTRICTS	0.359
LENOWISCO	0.330
Cumberland Plateau	0.336
Mount Rogers	0.319
New River Valley	0.332
Fifth	0.357
Central Shenandoah	0.326
Lord Fairfax	0.338
Northern Virginia	0.352
Rappahannock-Rapidan	0.374
Thomas Jefferson	0.371
Central Virginia	0.352
West Piedmont	0.327
Southside	0.324
Piedmont	0.327
Richmond Regional	0.360
RADCO	0.338
Northern Neck	0.375
Middle Peninsula	0.337
Crater	0.338
Southeastern Virginia	0.350
Peninsula	0.340
Accomack-Northampton	0.352

NOTE: Data based on resident-only returns.

Virginia Metropolitan Statistical Areas

Charlottesville

- Albemarle County
- Fluvanna County
- Greene County
- Charlottesville City

Danville

- Pittsylvania County
- Danville City

Johnson City-Kingsport-Bristol, Tennessee-Virginia

- Virginia Portion:
  - Scott County
  - Washington County
  - Bristol City
- Tennessee Portion:
  - Carter County
  - Hawkins County
  - Sullivan County
  - Unicoi County
  - Washington County

Lynchburg[a]

- Amherst County
- Campbell County
- Lynchburg City

Norfolk-Virginia Beach-Newport News[b]

- Gloucester County
- James City County
- York County
- Chesapeake City
- Norfolk City
- Portsmouth City
- Suffolk City
- Virginia Beach City
- Hampton City
- Newport News City
- Poquoson City
- Williamsburg City

Richmond-Petersburg[c]

- Charles City County
- Chesterfield County
- Goochland County
- Hanover County
- Henrico County
- New Kent County
- Powhatan County
- Dinwiddie County
- Prince George County
- Colonial Heights City
- Hopewell City
- Petersburg City
- Richmond City

Roanoke[d]

- Botetourt County
- Roanoke County
- Roanoke City
- Salem City

Washington, D.C.-Maryland-Virginia[e]

- Virginia Portion:
  - Arlington County
  - Fairfax County
  - Loudoun County
  - Prince William County
  - Stafford County
  - Alexandria City
  - Fairfax City
  - Falls Church City
  - Manassas City
  - Manassas Park City
- District of Columbia
- Maryland Portion:
  - Calvert County
  - Charles County
  - Frederick County
  - Montgomery County
  - Prince George's County

---

[a] Appomattox County was removed from the Lynchburg MSA on June 30, 1983.

[b] On June 30, 1983 the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.

[c] On June 30, 1983 the Petersburg-Colonial Heights-Hopewell MSA and the Richmond MSA were combined to form the Richmond-Petersburg MSA.

[d] Craig County was removed from the Roanoke MSA on June 30, 1983.

[e] Stafford County, Va., and Calvert and Frederick Counties, Md., were added to the Washington, D.C.-Md.-Va. MSA on June 30, 1983.

Virginia Planning Districts

1 LENOWISCO
- Lee County
- Scott County
- Wise County
- Norton City

2 Cumberland Plateau
- Buchanan County
- Dickenson County
- Russell County
- Tazewell County

3 Mount Rogers
- Bland County
- Carroll County
- Grayson County
- Smyth County
- Washington County
- Wythe County
- Bristol City
- Galax City

4 New River Valley
- Floyd County
- Giles County
- Montgomery County
- Pulaski County
- Radford City

5 Fifth
- Alleghany County
- Botetourt County
- Craig County
- Roanoke County
- Clifton Forge City
- Covington City
- Roanoke City
- Salem City

6 Central Shenandoah
- Augusta County
- Bath County
- Highland County
- Rockbridge County
- Rockingham County
- Buena Vista City
- Harrisonburg City
- Lexington City
- Staunton City
- Waynesboro City

7 Lord Fairfax
- Clarke County
- Frederick County
- Page County
- Shenandoah County
- Warren County
- Winchester City

8 Northern Virginia
- Arlington County
- Fairfax County
- Loudoun County
- Prince William County
- Alexandria City
- Fairfax City
- Falls Church City
- Manassas City
- Manassas Park City

9 Rappahannock-Rapidan
- Culpeper County
- Fauquier County
- Madison County
- Orange County
- Rappahannock County

10 Thomas Jefferson
- Albemarle County
- Fluvanna County
- Greene County
- Louisa County
- Nelson County
- Charlottesville City

11 Central Virginia
- Amherst County
- Appomattox County
- Bedford County
- Campbell County
- Bedford City
- Lynchburg City

12 West Piedmont
- Franklin County
- Henry County
- Patrick County
- Pittsylvania County
- Danville City
- Martinsville City

13 Southside
- Brunswick County
- Halifax County
- Mecklenburg County
- South Boston City

14 Piedmont
- Amelia County
- Buckingham County
- Charlotte County
- Cumberland County
- Lunenburg County
- Nottoway County
- Prince Edward County

15 Richmond Regional
- Charles City County
- Chesterfield County
- Goochland County
- Hanover County
- Henrico County
- New Kent County
- Powhatan County
- Richmond City

16 RADCO
- Caroline County
- King George County
- Spotsylvania County
- Stafford County
- Fredericksburg City

17 Northern Neck
- Lancaster County
- Northumberland County
- Richmond County
- Westmoreland County

18 Middle Peninsula
- Essex County
- Gloucester County
- King and Queen County
- King William County
- Mathews County
- Middlesex County

19 Crater
- Dinwiddie County
- Greensville County
- Prince George County
- Surry County
- Sussex County
- Colonial Heights City
- Emporia City
- Hopewell City
- Petersburg City

20 Southeastern Virginia
- Isle of Wight County
- Southampton County
- Chesapeake City
- Franklin City
- Norfolk City
- Portsmouth City
- Suffolk City
- Virginia Beach City

21 Peninsula
- James City County
- York County
- Hampton City
- Newport News City
- Poquoson City
- Williamsburg City

22 Accomack-Northampton
- Accomack County
- Northampton County

NOTE: This listing shows the composition of the state's planning districts during the period covered by this report. On July 1, 1990 planning districts 20 and 21 were combined.

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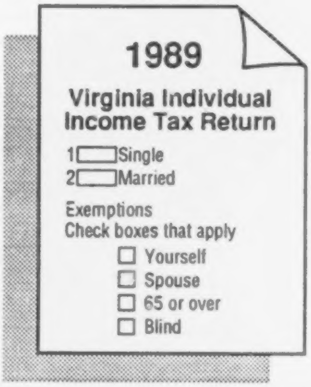
1989 Virginia AGI

Distribution of Virginia Adjusted Gross Income by Income Class and Locality



1989

Virginia Individual Income Tax Return

1☐Single
2☐Married

Exemptions
Check boxes that apply
☐ Yourself
☐ Spouse
☐ 65 or over
☐ Blind

18TH Annual Edition
Gerard W. Ward

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UNIVERSITY OF VIRGINIA

VIRGINIA
STATISTICAL SERIES

1989 Virginia AGI

Distribution of Virginia Adjusted Gross Income by Income Class and Locality

18TH Annual Edition

Gerard W. Ward
May 1991

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Foreword

This report, which covers the 1989 calendar year and is based on data from the Virginia Department of Taxation, is the eighteenth in a series that began in 1972.

The first report issued in the series covered the distribution of Virginia adjusted gross income (AGI) for 1972; the second report included not only the distribution for 1973 but also additional information on total AGI and number of Virginia income tax returns for each year beginning with 1963. The next fifteen reports covered AGI distribution for each year, 1974 through 1988. In 1988, the report was changed to provide the distribution of AGI for Virginia residents only.

The Center for Public Service wishes to thank Robert T. Benton and Geraldine A. Turner of the Virginia Department of Taxation for their help in supplying the original data for this report. Also, Mary Ellen Carrera of the University of Virginia's Academic Computing Center processed the raw data.

This report was prepared by the Center's Business and Economics Section. Gerard W. Ward authored the report, while John L. Knapp, the section's research director, guided the research. The Center's Information Resources staff also assisted with the publication. Barry A. Jackson and Jayne E. Finkelstein created the graphics and designed the cover and format for the Virginia Statistical Series.

The Center for Public Service hopes that the *Virginia AGI* series will continue to be a useful source of information on the state's economy. We encourage users of this report to share with us any suggestions you may have for future editions.

Carl W. Stenberg
Director, Center for Public Service
University of Virginia

Charlottesville
May 1991

The 1989 median adjusted gross income (AGI) for all taxpayer returns was $20,945, up 1.4 percent from 1988.

Summary

Virginia adjusted gross income (AGI) for 1989 is the income claimed by taxpayers on their Virginia state income tax returns for tax year 1989. This report presents data for three categories of returns: all taxpayer returns, married couple returns, and individual returns.

New Reporting Method

This year marks the second year that the report presents data on resident-only returns. Prior to the report on 1988 AGI, the data contained returns filed by non-residents who worked, had business done, or owned income producing property in the state. The new reporting method results in little change in median returns with few exceptions (notably Bristol City). **Table A1** compares median married returns with non-residents excluded to returns with non-residents included. The numbers that follow in this report, except where noted, are based on resident-only returns in 1989. Numbers from years prior to 1988 include non-resident returns.

1989 Median Figures

In 1989 the median AGI for all taxpayer returns was $20,945, up 1.4 percent from 1988. Fairfax County led the state with a median of $33,240; Northampton County, with a median of $12,801, had the lowest income.

The median AGI for married couple returns, significant because it has closely matched changes in the Census Bureau's median family income, rose in 1989 to $36,630, 2.4 percent higher than in 1988. Fairfax County had the highest median ($62,087), while Lee County had the lowest ($21,156).

Since 1979, Fauquier County has enjoyed the fastest annual average growth in AGI for married couples (8.1 percent). After adjusting for inflation, the statewide median AGI for married couples fell 1.8 percent in 1989, the biggest drop since 1979 and the first drop after six straight years of real growth. From 1972 to 1989, median AGI for married couple returns has risen 18.1 percent in inflation-adjusted dollars.

Individual returns are those filed by single, divorced, separated, or widowed taxpayers. In 1989 the median individual AGI statewide was $12,708, an increase of 2.7 percent over 1988. Arlington County had the highest AGI for individuals ($21,658). Dickenson County had the lowest ($8,177).

Per Exemption Figures

Another form of AGI data is AGI per exemption. For 1989, AGI per exemption was $14,838, up 1.6 percent from 1988; it was highest in Arlington County ($23,128) and lowest in Lee County ($8,590).

Equality in Income Distribution

Adjusted gross income data can also be used to determine the degree of equality in income distribution. The index of income concentration measures how equally or unequally income is distributed; the higher the index, the greater the inequality between income classes. In 1989 the index for Virginia was 0.363, slightly higher than the 1988 index (0.361). Over time, the index value has been rising in the state, starting from 0.316 in 1975 (the first year for which it was calculated).

Other Measures of Income

Adjusted gross income varies from several other commonly used income measures. The Bureau of the Census uses the concepts of median family and median household income. These concepts include some non-taxable income excluded from AGI.

Adjusted gross income also differs from personal income, a broad concept that includes not only taxable and non-taxable income, but also such items as fringe benefits. Personal income, however, does not include capital gains, which are included in AGI. AGI as a percentage of personal income fell to 66.2 percent from 69.8 percent in 1988 and 72.5 percent in 1987.

1989 Virginia AGI

This report contains data on Virginia adjusted gross income (AGI) by locality as reported by Virginia taxpayers on their 1989 state income tax returns.

Virginia AGI is defined as federal adjusted gross income with a few modifications.[1] In 1989, federal adjusted gross income included most types of income except the following:

- most Social Security benefits and other transfer payments
- employer contributions to private pension and health plans
- non-cash imputed income
- certain business expenses

To derive 1989 Virginia AGI, the following items were added to federal adjusted gross income:

- interest from debt instruments of other states,
- the ordinary income portion of a lump sum distribution from a qualified retirement plan,
- interest and dividend income which U.S. law exempts from federal income tax but not from state income tax

In addition, for Virginia AGI, the following items were subtracted from federal adjusted gross income:

- all or a portion of qualified retirement benefits if retirement income was less than $40,001
- interest from federal obligations exempt from state income tax but not federal income tax
- benefits received under Title II of the Social Security Act, Tier 1 of the Railroad Retirement Act, and the Workman's Compensation Act
- foreign source income received as a Virginia resident and included in federal adjusted gross income

Changes in tax laws have had some effect on the historical comparability of AGI. The 1986 federal tax reform broadened the tax base by tightening "loopholes," ending special treatment for capital gains, reducing personal interest deductions, and, in general, making it more difficult to itemize deductions. Surprisingly, Virginia AGI as a percentage of Virginia personal income (as measured by the U.S. Department of Commerce) has decreased in the past two years (see Figure 3). While no formal studies have been done on the subject, it appears that the decrease is due primarily to the 1987 increase in the filing threshold and the 1989 retirement income subtraction. In early 1989 the U.S. Supreme Court ruled that different tax treatment of state and federal retirement pensions was unconstitutional. The response in the Virginia legislature was to include state pensions in AGI for tax year 1989 but to exempt all qualified retirement income if less than $16,000 or a portion of it if between $16,000 and $40,001.

The AGI data cover all resident individuals and married couples required to file a return for 1989, which included:

1. any individual with AGI more than $5,000
2. a married couple with a combined AGI more than $8,000

In addition, any individual or married couple who did not meet the filing threshold but had income tax withheld or paid an estimated income tax for 1989 must file a tax return to receive a refund from the state.

The proportion of the population covered by the AGI data can be roughly estimated by comparing the reported number of personal and dependent exemptions with a separate count of the total population. In 1989 the number of exemptions was 5,145,618, or 84 percent of Virginia's 1989 population of 6,097,526 as estimated by the Bureau of the Census.[2]

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[1] In this report, AGI refers to Virginia, not federal, adjusted gross income.

Table A1 compares median married returns with non-residents excluded to those returns with non-residents included. Other appendix tables contain data on all returns and on two subcomponents—married couple returns and individual returns. In addition, there is information on AGI per exemption and an index of income concentration. Each of these measures is discussed in the following pages.

ALL RETURNS

The Virginia and national economies experienced moderate growth in 1989, with the state performing slightly better than the nation.

Statewide, the median AGI was $20,945. This was an increase of 1.4 percent from 1988. Adjusting for inflation, the median fell by 2.8 percent after a rise of 2.8 percent in 1988.

A review of the economic conditions in 1989 may help to place this growth in perspective. Both the state and national economies experienced moderate growth, with the state performing slightly better than the nation. The state's average nonagricultural wage and salary employment rose by 3.2 percent in 1989 versus 2.7 percent for the nation. Virginia's unemployment rate, which was 3.8 percent in 1988, rose slightly to 3.9 percent in 1989. Inflation, as measured by the Implicit Price Deflator for GNP Personal Consumption Expenditures, rose to an average 4.3 percent versus 3.9 percent in 1988.[3]

The overall county median was $23,037 compared to $18,365 for cities (see **Table A2**). The highest-income area, Fairfax County, had a median AGI that was 2.6 times greater than that of the lowest area, Northampton County. The highest- and lowest-income localities are as follows:

Top Five Localities	Median AGI
Fairfax County	$33,240
Loudoun County	31,939
Chesterfield County	29,459
Prince William County	29,122
Manassas City	28,138

Bottom Five Localities	Median AGI
Brunswick County	$14,162
Accomack County	13,447
Galax City	13,349
Petersburg City	13,239
Northampton County	12,801

Together, Virginia's eight Metropolitan Statistical Areas (MSAs) had a median AGI of $22,727, compared to $17,768 for the non-MSA portions of the state[4] (see pages 41 and 42 for listings of localities contained in MSAs and planning districts). Among the MSAs, the Virginia portion of the Washington, D.C.-Md.-Va. MSA had the highest median AGI ($29,642).[5] The lowest median was in the Danville MSA ($16,764).

Among the twenty-one planning districts, the medians ranged from $29,729 in the Northern Virginia Planning District to $13,278 in the Accomack-Northampton Planning District (Eastern Shore). Data for the new Hampton Roads Planning District are included for the first time. The Hampton Roads Planning District was formed in 1990 by combining the Southeastern and Peninsula Planning Districts. Data for the Southeastern and Peninsula Planning Districts are included for convenience in tracking past series.

In addition to providing median AGI, Table A2 contains information on the distribution of AGI by income class. Statewide, 13.1 percent of taxpayers reported less than $5,000 of income, up from 12.5 percent the previous year. Incomes of less than $25,000 were reported by 57.1 percent of taxpayers, while 26.5 percent had incomes between $25,000 and $49.999. Incomes of $50,000 or above were reported by 16.9 percent of taxpayers, including 6.5 percent with incomes above $75,000.

In Fairfax County, the locality with the highest median income, 17.7 percent of the returns showed incomes of $75,000 or more, the largest percentage of returns in the highest AGI class. In Norton City 19.8 percent of returns reported incomes of less than $5,000, the largest percentage of returns in the lowest AGI class.

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[2] U.S. Department of Commerce, Bureau of the Census, memo dated June 19, 1990.

[3] For an explanation of why this price index is used, see Robert W. Cox, *1986 Virginia AGI* (Charlottesville: Center for Public Service, University of Virginia, May 1989), p. 3.

[4] The MSA data refer only to the Virginia portion of those MSAs that include parts of other states. On June 30, 1983, the Richmond MSA and the Petersburg-Colonial Heights-Hopewell MSA were combined to form the Richmond-Petersburg MSA. At the same time, the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.

[5] Hereafter, the Virginia portion of the Washington, D.C.-Maryland-Virginia MSA is referred to as the Northern Virginia MSA and the Virginia portion of the Johnson City-Kingsport-Bristol Tennessee-Va. MSA is referred to as the Bristol MSA.

MARRIED COUPLE RETURNS

In 1989 returns filed by married couples accounted for 47.4 percent of all returns and 71.1 percent of total AGI. Married couple returns are all returns filed by husband-wife families, including those with dependents. This study analyzes married couple returns in detail, since historically these returns have most closely matched median family incomes.

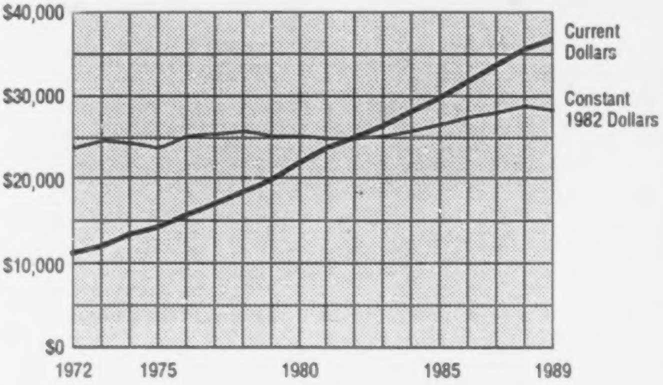
Statewide, median AGI for married couples was $36,630, a figure 2.4 percent higher than in 1988. However, after adjustment for changes in purchasing power, median income fell by 1.8 percent. Since the beginning of this series in 1972, median AGI has increased 229 percent in current dollars (see **Figure 1**). Nevertheless, in terms of constant 1982 dollars (adjusted for changes in the implicit price deflator for personal consumption expenditures), there has been only a slight rise; over the seventeen-year period, real median AGI rose by 18.1 percent. This year's decrease comes after six straight years of rise in constant-dollar married couple AGI.

Growth in real AGI seems to be associated more heavily with low inflation than with growth in nominal (current) AGI. **Figure 2** shows year-to-year percentage changes in constant dollar married couple AGI and the same changes in inflation (measured by the implicit price deflator for personal consumption expenditures). During periods of high inflation, nominal incomes have seldom risen enough to produce real rises in incomes. The consistent growth in real AGI in the mid-1980s can be associated with the relatively low inflation rates during these years.

The 1989 median AGI for married couple returns was $38,508 for all counties and $33,751 for cities (see **Table A3**). As was the case last year all of the five highest localities were in Northern Virginia. Fairfax County was once again the highest, with a median AGI of $62,087. The lowest locality, Lee County, had a median of $21,156. The five highest and five lowest localities are as follows:

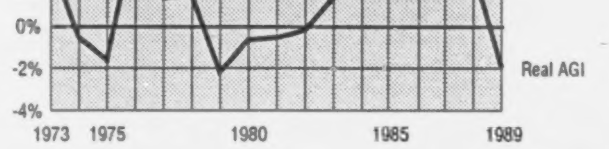
Top Five Localities	Median AGI
Fairfax County	$62,087
Loudoun County	54,226
Fairfax City	53,420
Arlington County	51,941
Prince William County	49,647
Bottom Five Localities	
Dickenson County	$22,551
Northampton County	22,358
Highland County	22,184
Grayson County	21,982
Lee County	21,156

Figure 1.
Virginia Median AGI Per Married Couple Return, 1972–1989



Statewide, median AGI for married couples was $36,630, a figure 2.4 percent higher than in 1988. However, after adjustment for changes in purchasing power, median income fell by 1.8 percent. This year's decrease comes after six straight years of rise in constant-dollar married couple AGI.

Figure 2.
Changes in Prices and Married Couple AGI, 1972–1989



Of the twenty localities with the fastest growing AGIs, only seven were from localities within MSAs, and only two of those, Manassas Park and Manassas, were cities.

The median AGI for married couple returns in the MSA portion of the state was $41,167, compared to $29,179 for the non-MSA portion. Among the MSAs, the Northern Virginia MSA had the highest median ($56,087), followed distantly by the Richmond-Petersburg MSA ($41,007). The lowest median was in the Bristol MSA ($25,877).

Among the planning districts, the median AGI for married couples ranged from $56,765 in the Northern Virginia Planning District to $23,714 in the Accomack-Northampton Planning District.

The distribution of AGI for married couple returns is also in Table A3. Statewide, about 32 percent of returns showed less than $25,000; another 37 percent showed AGIs between $25,000 and $49,999; and almost 32 percent reported AGIs of $50,000 or more. The greatest concentration of high incomes occurred in Fairfax County, where 63.9 percent of the returns filed were in the two income classes above $49,999.

The availability of AGI data going back a number of years makes it possible to compare growth in local area AGI for married couple returns over time. **Table A4** compares the growth in median AGI from 1979 to 1989. During this period, statewide AGI rose 85.5 percent; adjusted for inflation, this represented real growth of only 11.6 percent. The period 1979 to 1989 was chosen to allow easier comparison to forthcoming census data. The 1980 census reported incomes from 1979 and the 1990 census will report 1989 incomes.

Average annual growth for the state was 6.30 percent. The overall average for counties was higher at 6.62 percent. The average among cities was considerably lower at 5.65 percent.

Among localities, Fauquier County had the fastest-growing AGI, rising 8.09 percent per year on average between 1979 and 1989. This was followed by Rappahannock County (7.90 percent), Loudoun County (7.58 percent), and Goochland County (7.55 percent). The slowest-growing localities were Buchanan County (2.89 percent) and Dickenson County (2.54 percent).

Although Northern Virginia is usually cited as the fastest-growing section of the state, it is interesting to note that the planning districts with the fastest-growing AGIs—Rappahannock-Rapidan (Culpeper area) at 7.80 percent and RADCO (Fredericksburg area) at 7.04 percent—are just outside of the Northern Virginia Planning District boundaries.

It is also interesting to note that of the twenty localities with the fastest growing AGIs, only seven were from localities within MSAs, and only two of those, Manassas Park and Manassas, were cities.

Notably below the average city growth rate were Petersburg City at 3.87 percent, Falls Church City at 4.46 percent, Norfolk City at 4.76 percent, and Portsmouth City at 4.84 percent.

INDIVIDUAL RETURNS

Tax returns of single, divorced, separated, or widowed taxpayers are classified as individual returns. In 1989 statewide median AGI for individual returns was $12,708, an increase of 2.7 percent over 1988. After adjustment for inflation, median AGI decreased 1.6 percent. The median for counties was $13,080, and that for cities was $12,286 (see **Table A5**). The five highest localities and the five lowest are listed below:

Top Five Localities	Median AGI
Arlington County	$21,658
Alexandria City	20,805
Fairfax County	18,499
Loudoun County	16,610
Fairfax City	16,448

Bottom Five Localities	
Lee County	$8,576
Buchanan County	8,535
Norton City	8,500
Wise County	8,355
Dickenson County	8,177

The individual return median for all MSAs was $13,691, and for non-MSAs it was $10,537. The Northern Virginia MSA had the highest median ($18,394), and the Bristol MSA had the lowest median ($9,781).

Among the planning districts, the medians ranged from $18,602 in the Northern Virginia Planning District to $8,711 in the LENOWISCO Planning District (Southwestern Virginia).

AGI PER EXEMPTION

Table A6 shows AGI per exemption. To reduce double counting, the extra exemptions for age and blindness have been excluded. However, a small amount of double counting remains because some children with taxable income are counted twice—once on their parents' return and again on their own.

AGI per exemption is similar to a per capita measure except that the divisor contains only the population with adjusted gross income rather than the total population. For the state as a whole, 1989

AGI per exemption was $14,838, up 1.6 percent over 1988. For counties, the figure was $15,551 and for cities, $13,669. The five highest and lowest localities are listed below:

Top Five Localities	AGI Per Exemption
Arlington County	$23,128
Fairfax County	22,459
Alexandria City	21,525
Fairfax City	20,080
Loudoun County	18,879
Bottom Five Localities	
Charlotte County	$8,886
Grayson County	8,731
Lunenburg County	8,716
Dickenson County	8,637
Lee County	8,590

Variation in AGI per exemption among localities may be measured in several ways. The simplest approach is to compute the ratio of the highest to the lowest observation. In 1989 the ratio was $23,128 to $8,590, or about 2.7 to 1.0. A more sophisticated measure is the coefficient of variation, which shows the standard deviation as a percentage of the mean. The higher the value, the greater the variation. In 1989, the coefficient of variation was 22.6 percent, down from 24.1 percent in 1988.

AGI per exemption was $16,205 in the MSA portion of the state compared to $11,566 in the non-MSA portion. The Northern Virginia MSA, with an AGI per exemption of $20,711, outstripped all other MSAs by a wide margin. The Bristol MSA had the lowest AGI per exemption ($10,901).

Among the planning districts, AGI per exemption was highest in the Northern Virginia Planning District ($20,956), followed distantly by the Richmond Regional Planning District ($16,035). The LENOWISCO Planning District (Southwestern Virginia) had the lowest figure at $9,614. The Piedmont Planning District (Farmville) was the next lowest, ($9,640).

INDEX OF INCOME CONCENTRATION

An index of income concentration for all returns is shown in Table A7.[6] The index measures the equality of income distribution. If all taxpayers had the same income, the index would be zero. The greater the inequality of income distribution, the higher the value of the index.

In 1989, the state index of income concentration average was 0.363, up slightly from last year and quite a bit higher than the 1975 level of 0.316. Among localities, Goochland County had the highest value at 0.416, and Manassas Park City was the lowest, with an index of 0.274.

The MSA portion of the state had a slightly higher index value than did the non-MSA, 0.362 and 0.347 respectively. Among the eight MSAs, the indexes ranged from a high of 0.376 in Charlottesville to 0.335 in the Bristol MSA.

Among the twenty-one planning districts, the greatest inequality of income was in the Northern Neck Planning District (0.376), followed by the Thomas Jefferson (Charlottesville area) Planning District (0.372), and the Accomack-Northampton Planning District (0.371). The lowest degree of inequality occurred in the Southside Planning District (0.329).

> ***Among the twenty-one planning districts, the greatest inequality of income was in Northern Neck (0.376), followed by Thomas Jefferson (0.372), and Accomack-Northampton (0.371). The lowest degree of inequality occurred in Southside (0.329).***

CENSUS MONEY INCOME

Adjusted gross income is not the same as money income reported by the Bureau of the Census. In 1979 total AGI was 84 percent of total census money income for Virginia.[7] Unlike census money income, AGI includes capital gains and excludes transfer payments such as most Social Security benefits and welfare payments. In addition, AGI does not cover persons with income below the filing requirement. Persons receiving transfer payments and those with income below the filing requirement are included in the tax statistics only if they had some additional taxable income or had to file in order to receive a refund for tax withheld.

AGI also excludes income of armed forces personnel who retain legal residence in another state. The omission of this military income means that AGI will comprise a smaller percentage of census money income in areas with a dense concentration of military personnel, such as Prince George County, Norfolk City, and Virginia Beach City. Furthermore, since non-military income and income of the spouse are taxable, the tax statistics may exaggerate the number of low AGI returns in these areas.

A final difference between the two concepts is the reporting unit. The principal census reporting units are families, unrelated individuals, and

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[6] Index of income concentration = $\frac{1}{2}\sum_i |X_i - Y_i|$ where X_i and Y_i are uncumulated percentages of the distribution of total returns by AGI class (X) and the distribution of total AGI by AGI class (Y). For a description of the method of computation, see U.S. Bureau of the Census, *The Methods and Materials of Demography* (Washington, D.C.: Government Printing Office, 1971), pp. 178–80.

[7] U.S. Bureau of the Census, *1980 Census of Population: General Social and Economic Characteristics*, PHC80-1-C48 (Washington, D.C.: Government Printing Office, July 1983), pp. 11, 16.

Median AGI reported on married couple returns is a fairly good proxy for median census money income for families even though AGI differs from census money income and married couples are a subset of all families.

households. The major tax reporting units are individual returns and married couple returns. Married couple returns are further subdivided into joint, combined, and separate returns. None of the tax units is entirely comparable with any census unit.

The median AGI on all returns is not a good proxy for median household money income. In 1979, the income year reported in the 1980 Census, Virginia median household income was \$17,475—a figure 43 percent larger than 1979 median AGI on all returns (\$12,188). Although many reasons accounted for the difference, the principal one was that members of the same household often filed separately. For example, a return might be filed for a child living in the same household with parents who also filed. The end result was that the number of returns exceeded the number of households by 9.2 percent.[8]

Median AGI reported on married couple returns is a fairly good proxy for median census money income for families even though AGI differs from census money income and married couples are a subset of all families.[9] According to the 19[illegible] census, Virginia median family income in 1979 was \$20,018. In 1979 median AGI reported by married couple families was \$19,752. Thus, median AGI was 99 percent of the census figure. For individual counties and cities, the percentage varied depending on local conditions such as the population living in poverty, the number of military personnel, the number of persons receiving transfer payments (e.g., Social Security benefits and welfare assistance), and the accuracy of geographic coding of tax returns.

PERSONAL INCOME

AGI differs also from the concept of personal income developed by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA). Personal income is a broader concept than either Census money income or AGI. Unlike AGI, personal income includes:

- transfer payments such as Social Security and welfare payments
- certain fringe benefits and other labor income except fees
- imputed income such as wages and salaries paid in-kind, the net rental value of owner-occupied houses, the net value of food and fuel produced and consumed on farms, and imputed interest earned from financial intermediaries
- dividends excluded from taxation
- tax-exempt interest and dividend distributions
- investment income retained by life insurance carriers and private noninsured pension funds

On the other hand, AGI includes certain items excluded from personal income: (1) personal contributions for social insurance (principally, employee Social Security taxes and federal employee retirement payments); (2) all capital gains; and (3) certain taxable private pension benefits. Furthermore, there are differences in coverage. Personal income includes the income of certain categories not contained in AGI, the most important of which are low-income persons not required to file a state tax return; non-resident members of the armed forces stationed in Virginia; and private trust, pension, health, and welfare funds.

In 1989 AGI amounted to 66.2 percent of Virginia personal income (67.2 percent if nonresidents are included), down from 69.8 percent in 1988 and 72.5 percent in 1987. In 1972 Virginia AGI was almost 75.0 percent of personal income. Between 1972 and 1989, however, AGI as a percentage of personal income has fluctuated (see Figure 3). From a peak of 77.4 percent in 1974, AGI as a percentage of personal income fell to a low of 69.4 percent in 1982. It began to recover somewhat in the mid 1980s before beginning to fall again in 1987.

The causes of the fluctuations appear to be various. A major cause of the decline earlier was the growth of non-taxable transfer payments as a percentage of personal income.[10] The major cause for the increase in 1986 appears to be early realization of capital gains by taxpayers who were seeking to avoid a heavier tax in 1987 on their long-term gains. The federal Tax Reform Act of 1986 mandated the end of special treatment for capital gains. According to national data from the Internal Revenue

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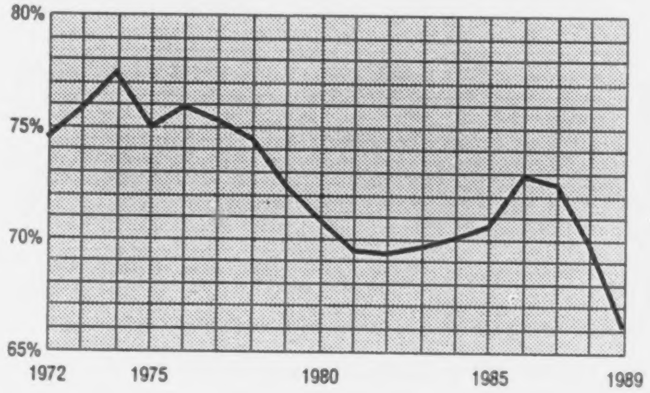
[8] U.S. Bureau of the Census, *1980 Census of Population: General Social and Economic Characteristics*, PHC80-1-C48 (Washington, D.C.: Government Printing Office, July 1983), p. 58.

[9] The census definition of family includes families with only one spouse present, whereas Virginia AGI married couple returns are limited to husband-wife families that file returns.

Figure 3.
Virginia AGI as a Percentageof Personal Income, 1972–1989



The causes of fluctuations in AGI as a percentage of personal income appear to be various:

- ***A major cause of the 1974–1982 decline was the growth of non-taxable transfer payments as a percentage of personal income.***
- ***The major cause for the 1986 increase appears to be early realization of capital gains by taxpayers seeking to avoid 1987's heavier long-term gains tax.***
- ***The 1988 and 1989 decreases appear primarily due to the 1987 increase in the filing threshold and the 1989 retirement income subtraction.***

Service, the income claimed from net capital gains in 1986 rose 94 percent above the previous year. As a percentage of federal AGI, net capital gains rose from 2.[illegible] percent in 1985 to 5.3 percent in 1986. This represented the rise after 60 percent of long-term capital gains had been excluded. In 1987, the first year capital gains were taxed at their full value, net capital gains represented 4.8 percent of federal AGI. This expansion of the tax base probably explains why AGI as a percentage of personal income remained higher in 1987 than in the early 1980s.[11] While no formal studies have been done on the subject, it appears that the decreases in 1988 and 1989 are due primarily to the 1987 increase in the filing threshold and the 1989 retirement income subtraction.

LIMITATIONS OF THE DATA

The major limitations of AGI data are the inaccuracy of some of the geographic coding, the treatment of data for married couples filing separate returns, and the method of deriving medians.

Geographic coding of the tax returns may be a problem in a few localities. Although taxpayers are required to show their city or county of residence, some taxpayers fail to provide correct information. Confusion of post office address with place of residence is the usual source of incorrect information.

Married couples can file in one of three ways—by a joint return, a combined return, or separate returns. For 1989, the majority of married couple incomes (92.3 percent) were reported on either the joint return or the combined return. The Department of Taxation statistics do not match the separate returns for each married couple. In the absence of matching, it was assumed for the purpose of calculating medians for married returns that within each AGI class two separate returns were equivalent to one joint or combined return. Although unavoidable, this was an extreme assumption since the more likely case is that a husband's AGI would fall in a different class than his wife's AGI.

Since all medians were derived from grouped data, it was necessary to make an assumption concerning the distribution of income within the class interval containing the median. In the absence of additional information, a uniform distribution was assumed. This procedure was probably adequate in most cases, but derivation of the medians from ungrouped data would have been preferable.

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[10] For an explanation of this and other contributing factors, see Thae S. Park, "Personal Income and Adjusted Gross Income, 1977–1981," *Survey of Current Business* 63 (April 1983): 28–32.

[11] U.S. Department of the Treasury, Internal Revenue Service, *SOI Bulletin*, Volume 8, Number 3 (Winter 1989–89), p. 104.

Appendix Tables

Table A1.
Resident vs. Non-resident Median Married Couple Returns, 1989

	Median AGI per Married Couple Return		
	Including Non-residents	Residents Only	Percentage Difference
VIRGINIA	$36,065	$36,630	1.57%
UNASSIGNED[a]	17,268	21,531	24.69
COUNTIES	38,288	38,508	0.57
Accomack	24,027	24,242	0.89
Albemarle	40,830	40,885	0.13
Alleghany	30,903	30,942	0.13
Amelia	29,169	29,196	0.09
Amherst	30,992	31,015	0.07
Appomattox	28,698	28,723	0.09
Arlington	51,187	51,941	1.47
Augusta	30,921	30,957	0.12
Bath	25,472	25,523	0.20
Bedford	32,259	32,320	0.19
Bland	26,479	26,510	0.12
Botetourt	35,068	35,105	0.11
Brunswick	24,432	24,528	0.39
Buchanan	25,799	25,927	0.50
Buckingham	24,893	24,902	0.04
Campbell	31,786	31,805	0.06
Caroline	31,829	31,871	0.13
Carroll	23,780	23,933	0.64
Charles City	33,021	33,055	0.10
Charlotte	23,412	23,440	0.12
Chesterfield	46,788	46,871	0.18
Clarke	36,035	36,117	0.23
Craig	27,327	27,327	0.00
Culpeper	34,488	34,624	0.39
Cumberland	25,376	25,392	0.06
Dickenson	22,515	22,551	0.16
Dinwiddie	30,841	30,904	0.20
Essex	29,266	29,362	0.33
Fairfax	61,726	62,087	0.58
Fauquier	44,423	44,659	0.53
COUNTIES (continued)			
Floyd	$26,032	$26,099	0.26%
Fluvanna	32,345	32,360	0.05
Franklin	27,797	27,845	0.17
Frederick	33,881	33,971	0.27
Giles	28,644	28,691	0.16
Gloucester	31,933	32,058	0.39
Goochland	38,872	38,915	0.11
Grayson	21,724	21,982	1.19
Greene	32,787	32,845	0.18
Greensville	25,447	26,016	2.24
Halifax	27,056	27,165	0.40
Hanover	43,093	43,123	0.07
Henrico	42,894	42,922	0.07
Henry	27,636	28,144	1.84
Highland	22,131	22,184	0.24
Isle of Wight	34,969	35,268	0.86
James City	41,591	41,803	0.51
King and Queen	29,016	29,016	0.00
King George	36,750	36,926	0.48
King William	37,144	37,180	0.10
Lancaster	27,398	27,449	0.19
Lee	20,959	21,156	0.94
Loudoun	54,053	54,226	0.32
Louisa	30,672	30,818	0.48
Lunenburg	23,024	23,051	0.12
Madison	29,322	29,385	0.21
Mathews	28,802	28,829	0.09
Mecklenburg	24,636	25,013	1.53
Middlesex	26,507	26,494	-0.05
Montgomery	31,346	31,530	0.59
Nelson	27,438	27,469	0.11
New Kent	40,273	40,327	0.13
Northampton	22,223	22,358	0.61
Northumberland	24,778	24,823	0.18
Nottoway	25,937	25,982	0.17
Orange	31,884	31,966	0.26

Table A1. (continued)
Resident vs. Non-resident Median Married Couple Returns, 1989

	Median AGI per Married Couple Return		
	Including Non-residents	Residents Only	Percentage Difference
COUNTIES (continued)			
Page	$26,078	$26,089	0.04%
Patrick	26,156	26,684	2.02
Pittsylvania	28,944	29,015	0.25
Powhatan	38,156	38,186	0.08
Prince Edward	26,223	26,276	0.20
Prince George	36,789	37,119	0.90
Prince William	49,345	49,647	0.61
Pulaski	29,116	29,174	0.20
Rappahannock	32,268	32,322	0.17
Richmond	28,607	28,750	0.50
Roanoke	38,595	38,674	0.20
Rockbridge	26,930	26,969	0.14
Rockingham	29,744	29,811	0.23
Russell	23,462	23,521	0.25
Scott	24,510	24,784	1.12
Shenandoah	28,687	28,719	0.11
Smyth	25,167	25,207	0.16
Southampton	30,622	31,182	1.83
Spotsylvania	39,636	39,718	0.21
Stafford	44,129	44,433	0.69
Surry	29,732	30,159	1.44
Sussex	28,057	28,147	0.32
Tazewell	26,545	26,598	0.20
Warren	32,188	32,301	0.35
Washington	25,569	26,051	1.89
Westmoreland	27,061	27,171	0.41
Wise	26,397	26,463	0.25
Wythe	24,934	25,017	0.33
York	42,052	42,417	0.87

	Median AGI per Married Couple Return		
	Including Non-residents	Residents Only	Percentage Difference
CITIES	$33,107	$33,751	1.95%
Alexandria	46,508	47,255	1.61
Bedford	28,744	28,940	0.68
Bristol	19,570	26,843	37.16
Buena Vista	28,959	29,013	0.19
Charlottesville	33,143	33,561	1.26
Chesapeake	36,619	37,167	1.50
Clifton Forge	28,423	28,507	0.30
Colonial Heights	36,465	36,681	0.59
Covington	25,861	25,988	0.49
Danville	28,624	29,826	4.20
Emporia	25,669	27,152	5.78
Fairfax	52,743	53,420	1.28
Falls Church	39,300	39,925	1.59
Franklin	33,836	34,418	1.72
Fredericksburg	32,631	33,186	1.70
Galax	20,955	22,637	8.03
Hampton	32,523	32,854	1.02
Harrisonburg	32,372	32,675	0.94
Hopewell	31,037	31,358	1.03
Lexington	32,806	33,163	1.09
Lynchburg	32,002	32,131	0.40
Manassas	48,171	48,397	0.47
Manassas Park	39,337	39,432	0.24
Martinsville	28,751	29,785	3.60
Newport News	32,448	33,144	2.14
Norfolk	27,094	27,469	1.38
Norton	26,305	26,500	0.74
Petersburg	27,224	27,479	0.94
Poquoson	41,415	41,603	0.45
Portsmouth	29,294	29,417	0.42
Radford	34,067	34,240	0.51
Richmond	34,295	34,809	1.50
Roanoke	29,187	29,268	0.28
Salem	33,762	33,821	0.17
South Boston	28,693	29,000	1.07

Table A1. (continued)
Resident vs. Non-resident Median Married Couple Returns, 1989

	Median AGI per Married Couple Return		
	Including Non-residents	Residents Only	Percentage Difference
CITIES (continued)			
Staunton	$29,990	$30,123	0.44%
Suffolk	32,673	33,146	1.45
Virginia Beach	35,549	36,131	1.64
Waynesboro	30,955	31,157	0.65
Williamsburg	35,034	35,729	1.98
Winchester	32,008	32,151	0.45
NON-MSA	29,015	29,179	0.57
MSA	40,630	41,167	1.32
Bristol	23,691	25,877	9.23
Charlottesville	36,626	36,773	0.40
Danville	28,812	29,328	1.79
Lynchburg	31,691	31,753	0.20
Norfolk-Virginia Beach-Newport News	33,536	34,031	1.48
Northern Virginia	55,670	56,087	0.75
Richmond-Petersburg	40,841	41,007	0.41
Roanoke	33,980	34,057	0.23

	Median AGI per Married Couple Return		
	Including Non-residents	Residents Only	Percentage Difference
PLANNING DISTRICTS			
LENOWISCO	$24,495	$24,652	0.64%
Cumberland Plateau	24,820	24,883	0.25
Mount Rogers	23,823	24,887	4.47
New River	29,862	29,972	0.37
Fifth	33,328	33,403	0.23
Central Shenandoah	29,878	29,966	0.29
Lord Faairfax	31,244	31,324	0.26
Northern Virginia	56,349	56,765	0.74
Rappahannock-Rapidan	36,980	37,131	0.41
Thomas Jefferson	34,914	35,053	0.40
Central Virginia	31,544	31,607	0.20
West Piedmont	28,047	28,496	1.60
Southside	25,831	26,086	0.99
Piedmont	25,258	25,289	0.12
Richmond	42,375	42,519	0.34
RADCO	39,352	39,565	0.54
Northern Neck	26,841	26,825	-0.06
Middle Peninsula	31,124	31,200	0.24
Crater	31,003	31,368	1.18
Southeastern Virginia	33,156	33,664	1.53
Peninsula	34,557	35,036	1.39
Accomack-Northampton	23,522	23,714	0.82
Hampton Roads[b]	33,576	34,078	1.50

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[a] Returns unassigned to geographic areas because the proper city or county could not be ascertained.

[b] The Southeastern and Peninsula planning districts were combined in 1990 to form the Hampton Roads Planning District. Hampton Roads' median is a weighted average of the medians of the those planning districts.

Table A2.
Adjusted Gross Income on All Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
VIRGINIA	2,447,083	$76,348,277	$20,945	13.1%	13.2%	12.1%	10.2%	8.5%	7.1%	11.4%	8.0%	10.4%	6.5%
UNASSIGNED[c]	48,813	1,182,447	14,801	16.8	17.7	16.3	12.3	8.4	6.1	8.0	5.0	5.9	4.0
COUNTIES	1,524,938	51,109,985	23,037	12.3	12.1	11.2	9.7	8.3	7.2	11.7	8.6	11.8	7.8
Accomack	12,675	266,987	13,447	16.7	19.5	20.2	10.7	7.3	6.2	8.8	4.3	4.4	2.3
Albemarle	23,654	919,903	23,892	10.8	11.0	11.2	10.3	9.0	7.0	11.7	8.7	11.9	8.9
Alleghany	5,170	131,914	19,637	15.8	15.0	10.7	9.4	7.9	7.4	12.8	9.9	9.2	2.4
Amelia	3,515	81,151	17,501	14.0	15.9	14.5	11.5	9.8	7.4	11.0	7.5	6.9	1.9
Amherst	10,950	264,318	18,706	14.0	14.5	13.8	10.7	9.3	7.7	12.6	8.6	7.4	1.9
Appomattox	5,100	115,178	17,177	16.0	15.7	13.5	11.5	8.4	7.5	12.3	7.8	6.2	1.6
Arlington	81,214	3,154,800	26,758	8.0	9.9	9.7	9.9	9.8	8.6	12.7	8.7	12.3	11.0
Augusta	22,076	567,166	20,006	12.3	12.9	13.5	11.5	9.7	8.1	13.5	8.7	8.0	2.3
Bath	2,313	53,810	15,765	12.4	15.3	20.4	13.3	8.6	8.4	9.6	5.3	4.8	2.3
Bedford	18,419	524,460	21,040	12.5	12.9	12.1	10.9	8.7	7.9	13.0	9.2	9.4	3.8
Bland	2,154	46,924	17,824	14.5	15.0	14.2	11.5	9.6	9.0	13.7	7.5	4.3	1.2
Botetourt	10,143	280,160	21,154	13.4	12.9	12.1	10.0	7.8	6.5	13.4	10.3	10.5	3.5
Brunswick	5,430	113,679	14,162	15.2	20.2	17.7	11.9	9.4	7.0	9.2	4.7	3.5	1.7
Buchanan	9,664	246,695	18,388	15.8	15.5	12.2	9.9	9.5	7.5	12.9	9.4	5.7	2.0
Buckingham	4,539	91,196	14,561	16.1	18.4	17.2	12.3	9.4	7.2	9.6	5.0	4.0	1.4
Campbell	19,140	483,282	19,063	13.2	14.0	14.1	10.8	9.1	7.2	13.0	8.5	8.1	2.3
Caroline	8,037	193,505	17,742	14.1	14.4	15.1	12.0	8.7	7.5	11.8	7.8	6.8	2.2
Carroll	9,564	196,592	16,490	12.6	16.0	17.7	13.0	10.7	8.8	12.5	5.0	3.5	0.8
Charles City	2,920	70,303	16,834	14.0	16.3	15.5	11.9	8.8	7.1	10.4	6.6	7.1	2.9
Charlotte	4,282	84,730	14,994	13.6	19.1	17.5	13.5	9.6	7.3	10.6	4.9	3.3	1.2
Chesterfield	83,072	3,086,962	29,459	12.2	9.4	8.3	7.6	6.8	6.6	12.3	11.2	17.4	8.7
Clarke	4,589	150,290	21,023	11.8	12.5	13.4	10.8	8.2	7.3	11.3	8.9	10.7	5.6
Craig	1,647	37,989	18,707	12.7	14.0	14.3	12.4	9.4	10.2	13.0	7.5	5.8	1.2
Culpeper	11,142	314,968	20,038	12.4	13.6	12.9	11.2	8.2	7.3	12.0	9.1	9.7	4.1
Cumberland	2,823	58,398	14,700	15.1	18.5	17.6	11.5	9.0	7.0	9.4	5.5	4.8	1.9
Dickenson	4,932	106,806	16,429	16.0	18.3	13.2	9.2	12.4	8.9	10.4	6.0	4.6	1.6
Dinwiddie	8,549	200,676	17,462	14.7	15.0	14.5	12.3	8.5	6.9	11.3	7.6	7.7	2.1
Essex	3,845	91,061	16,185	14.2	17.4	15.7	12.0	8.4	7.3	10.8	5.8	6.1	2.7
Fairfax	317,793	14,970,169	33,240	10.5	8.5	7.0	7.3	7.2	6.5	10.8	8.6	16.6	17.7
Fauquier	19,925	814,124	26,349	11.2	10.7	10.3	8.6	7.7	6.3	11.2	9.6	15.6	9.2

Table A2. (continued)
Adjusted Gross Income on All Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Floyd	4,426	$ 98,775	$18,094	12.7%	15.0%	15.0%	12.2%	11.2%	9.0%	12.8%	6.9%	4.3%	1.5%
Fluvanna	4,646	120,615	19,096	12.5	13.9	14.6	11.2	8.1	7.1	12.9	9.4	8.1	2.6
Franklin	15,441	368,795	17,464	12.3	14.6	17.3	12.1	9.0	8.0	11.8	7.2	5.8	2.4
Frederick	19,127	591,868	21,213	12.9	12.3	12.2	10.7	8.6	7.9	13.5	9.2	9.7	3.4
Giles	6,541	153,690	19,353	13.8	15.4	11.5	10.9	10.5	9.5	12.8	7.6	6.8	1.8
Gloucester	11,408	302,688	20,275	15.3	14.0	11.1	9.3	8.6	7.8	13.4	8.8	9.2	3.1
Goochland	5,515	215,206	21,833	13.0	11.9	12.3	10.1	8.1	5.8	11.6	8.2	10.7	8.8
Grayson	5,866	111,901	14,894	14.1	17.7	18.7	13.2	10.7	8.2	10.6	3.7	2.7	0.9
Greene	3,978	104,315	21,062	10.2	11.6	12.6	13.9	9.2	8.2	15.3	9.8	7.7	1.9
Greensville	3,415	68,446	14,671	16.9	18.0	16.3	12.2	9.7	7.2	10.0	5.1	3.9	1.2
Halifax	10,909	229,573	16,619	13.1	15.9	16.5	14.2	9.3	7.7	12.2	6.4	4.1	1.1
Hanover	27,201	931,012	25,781	11.6	10.9	10.8	8.8	7.2	6.3	12.0	10.9	15.6	6.4
Henrico	82,815	2,932,353	24,280	10.9	10.6	10.6	10.6	8.9	7.6	12.4	9.4	12.5	7.0
Henry	25,149	564,805	16,531	13.4	15.0	17.7	13.0	8.6	7.4	12.0	6.6	5.1	1.7
Highland	961	20,588	15,985	10.6	18.7	18.3	13.5	10.9	8.0	10.1	5.5	2.8	2.2
Isle of Wight	9,918	270,062	20,310	13.0	13.5	12.5	10.7	8.5	7.4	12.1	9.6	10.0	3.2
James City	14,237	493,789	22,042	14.5	13.3	11.0	8.6	6.9	6.4	10.3	8.3	12.3	8.9
King and Queen	2,568	57,833	16,067	14.0	17.0	16.8	11.1	8.4	6.8	10.4	5.9	7.7	2.4
King George	5,279	157,761	22,042	13.7	11.7	11.6	9.6	8.8	6.7	12.1	9.0	12.4	4.9
King William	4,332	120,916	20,094	12.9	13.9	13.9	9.4	7.1	6.6	11.8	10.1	11.0	3.8
Lancaster	4,663	138,219	17,082	15.1	17.2	13.4	10.6	9.3	6.4	9.8	5.7	7.1	5.9
Lee	6,662	138,983	14,640	15.2	20.1	16.0	10.9	9.0	7.3	9.8	6.1	4.7	1.4
Loudoun	36,709	1,520,942	31,939	10.0	8.3	7.8	8.3	7.3	6.4	11.0	9.9	19.7	11.6
Louisa	7,778	186,634	17,417	13.2	16.5	15.3	10.7	8.7	7.2	11.2	7.8	7.3	2.5
Lunenburg	4,279	83,700	14,271	14.8	19.5	18.6	12.1	9.2	7.3	9.0	4.7	3.9	1.3
Madison	4,272	110,641	18,873	10.6	14.3	15.7	12.4	9.7	7.6	12.2	8.1	6.6	3.3
Mathews	3,295	90,358	18,519	14.4	15.0	14.3	9.2	8.9	8.0	11.1	7.4	8.3	4.0
Mecklenburg	11,479	241,753	14,663	14.0	19.9	17.4	12.2	9.1	6.8	9.4	5.4	4.2	1.9
Middlesex	3,414	87,438	17,141	13.9	17.3	13.7	12.2	8.5	7.0	10.3	6.7	6.8	4.1
Montgomery	25,735	640,689	17,588	15.9	16.1	13.0	10.1	8.9	6.9	10.8	7.1	7.9	3.9
Nelson	4,831	115,408	17,058	13.2	15.8	16.0	12.7	9.3	7.7	10.7	7.0	5.4	2.7
New Kent	4,356	141,337	26,110	11.5	10.6	10.8	8.6	7.2	7.4	13.0	11.9	14.1	5.5
Northampton	4,858	99,178	12,801	18.0	21.8	18.6	10.8	7.4	6.2	7.0	3.9	4.1	2.8
Northumberland	4,154	103,568	16,075	15.7	17.2	14.8	11.5	8.8	6.8	9.9	5.8	5.4	4.6
Nottoway	5,501	118,510	14,616	16.2	18.5	16.8	11.3	8.2	6.6	9.6	5.7	5.5	2.1

Table A2. (continued)
Adjusted Gross Income on All Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Orange	9,161	$ 246,702	$19,194	12.7%	13.5%	14.2%	11.7%	8.4%	7.4%	12.5%	8.2%	8.3%	3.6%
Page	8,753	187,884	16,459	14.2	15.8	16.5	12.3	9.6	8.0	11.6	6.1	4.7	1.6
Patrick	6,489	147,896	17,521	11.8	14.6	17.2	13.1	9.2	9.4	13.5	6.3	4.0	1.4
Pittsylvania	22,118	510,325	17,748	12.4	15.1	16.1	11.9	9.1	7.9	12.3	7.8	6.3	1.5
Powhatan	5,403	170,315	23,962	11.2	12.0	11.0	9.4	8.4	6.9	13.1	10.7	12.5	5.2
Prince Edward	5,495	122,702	14,808	16.1	18.5	16.1	11.8	8.4	6.6	9.5	5.7	5.1	2.6
Prince George	8,393	237,042	20,805	15.2	12.0	12.0	9.8	7.6	6.3	12.4	9.8	11.8	3.6
Prince William	77,215	2,819,886	29,122	12.1	9.2	8.0	8.2	7.4	6.6	11.4	10.5	18.5	8.7
Pulaski	13,690	323,505	17,988	14.6	15.9	13.9	9.7	9.9	7.8	12.4	8.3	6.3	1.7
Rappahannock	2,708	82,849	20,065	13.0	13.1	12.7	11.3	8.7	7.3	11.5	8.0	9.5	5.3
Richmond	3,725	88,757	16,226	15.9	16.9	14.4	11.3	8.4	7.0	10.6	5.9	6.5	3.2
Roanoke	31,181	1,016,079	23,365	13.4	11.8	11.0	9.0	7.4	6.9	12.9	9.8	12.6	5.7
Rockbridge	7,001	160,781	17,316	13.9	14.8	15.5	12.9	9.9	8.1	11.3	6.4	5.4	2.3
Rockingham	24,399	619,742	19,168	11.1	13.4	14.9	12.9	9.6	8.3	13.3	7.7	6.6	2.7
Russell	9,313	206,250	16,989	13.9	17.5	14.4	10.9	10.7	7.9	11.8	6.5	5.2	1.7
Scott	7,140	157,764	17,970	13.3	16.0	14.1	11.3	9.9	8.4	13.6	6.8	5.9	1.0
Shenandoah	12,613	311,326	18,479	12.0	14.2	15.0	13.1	9.6	8.6	13.0	7.2	5.6	2.2
Smyth	12,234	266,773	16,498	15.1	16.0	15.3	12.7	9.6	8.7	11.6	6.0	3.8	1.7
Southampton	5,771	140,200	18,564	14.2	15.9	12.4	10.7	9.1	7.9	10.6	8.7	8.9	2.0
Spotsylvania	21,658	687,312	25,205	13.2	10.6	9.2	9.1	7.8	6.9	13.5	11.3	13.9	5.0
Stafford	22,486	782,268	26,998	13.1	10.1	9.0	8.1	7.5	6.4	11.5	10.8	17.2	6.9
Surry	2,537	59,135	17,146	15.7	15.9	14.1	10.5	8.4	8.2	10.9	7.4	7.5	1.9
Sussex	4,297	91,946	14,616	16.3	18.5	16.6	12.2	8.2	7.1	9.5	5.4	4.5	2.1
Tazewell	15,073	382,034	18,020	14.4	16.0	13.7	10.1	8.8	7.6	12.0	8.3	6.6	3.0
Warren	10,697	278,680	20,251	12.4	14.1	12.1	11.2	9.4	7.9	13.9	8.8	8.1	2.7
Washington	16,301	408,405	18,027	12.5	15.8	14.7	11.7	9.9	8.3	11.7	6.9	6.2	2.7
Westmoreland	6,563	144,169	14,960	17.2	18.0	15.0	11.3	8.0	6.7	9.9	5.9	6.0	2.4
Wise	13,104	318,494	17,522	17.1	15.5	12.8	9.3	8.7	7.5	12.6	7.6	6.8	2.5
Wythe	10,050	210,752	15,758	15.8	17.4	15.3	11.1	9.8	7.5	11.1	6.1	4.8	1.5
York	14,800	486,747	22,624	16.4	12.3	10.2	7.8	6.7	5.8	10.4	9.2	14.4	7.3

Table A2. (continued)
Adjusted Gross Income on All Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES	873,332	$24,055,844	$18,365	14.4%	15.0%	13.4%	10.9%	8.8%	7.2%	11.0%	7.3%	8.2%	4.4%
Alexandria	67,893	2,518,435	25,113	8.6	10.0	10.4	10.7	10.4	8.8	13.2	8.4	10.6	9.5
Bedford	2,566	55,161	15,105	16.4	18.5	15.0	12.6	8.1	5.8	10.1	6.2	5.5	2.2
Bristol	6,975	178,020	16,986	13.7	17.6	14.4	11.4	8.6	7.5	11.3	7.0	6.4	2.6
Buena Vista	2,606	53,325	16,590	15.6	15.8	15.0	11.9	9.9	7.3	13.8	5.9	4.5	0.8
Charlottesville	17,984	461,939	16,320	13.9	16.9	16.1	12.5	8.5	6.4	9.2	5.8	6.6	4.5
Chesapeake	56,056	1,594,182	21,778	14.3	12.8	11.0	9.3	7.9	7.1	12.6	9.9	12.0	3.6
Clifton Forge	1,862	47,025	15,221	19.2	17.7	12.9	8.9	7.9	6.4	11.1	7.0	5.7	3.7
Colonial Heights	7,498	206,427	20,703	15.0	12.7	11.1	10.3	8.0	7.2	11.7	9.1	11.6	3.9
Covington	2,861	59,614	15,446	17.2	18.3	13.8	10.5	8.0	7.6	11.2	7.4	5.6	1.0
Danville	21,180	507,485	15,660	15.0	18.3	15.4	11.1	8.4	6.5	9.7	6.9	6.4	2.9
Emporia	2,218	47,763	14,418	16.4	19.4	16.3	12.2	8.9	6.0	8.7	5.7	4.8	2.0
Fairfax	7,013	262,001	25,862	11.2	11.0	9.1	8.8	8.9	7.6	11.9	7.8	13.4	10.9
Falls Church	13,158	431,761	21,120	10.7	13.2	12.8	11.3	9.6	7.6	10.3	6.6	9.8	8.6
Franklin	3,101	83,631	16,747	17.4	16.4	12.8	10.3	7.0	6.6	9.5	6.4	9.6	4.5
Fredericksburg	8,573	240,746	18,004	13.9	15.0	14.2	11.8	9.8	6.9	10.8	6.2	7.1	4.8
Galax	3,037	65,212	13,349	17.0	20.7	18.5	11.1	8.0	6.6	8.0	3.8	4.0	2.6
Hampton	48,599	1,207,686	18,930	15.0	14.3	12.6	10.5	9.6	7.8	12.3	8.2	7.8	2.4
Harrisonburg	10,285	278,911	17,379	14.3	15.6	14.7	11.6	9.0	7.1	9.9	6.8	7.0	4.4
Hopewell	9,595	219,725	17,145	16.0	15.7	14.0	10.5	8.3	7.4	12.2	7.6	7.2	1.6
Lexington	2,121	56,746	17,645	14.5	16.2	13.7	11.1	8.0	6.6	9.4	7.5	8.2	5.4
Lynchburg	26,026	704,524	16,930	14.6	17.0	14.4	11.0	8.4	6.6	10.4	6.7	7.3	4.3
Manassas	13,690	489,706	28,138	11.0	9.5	8.5	9.1	7.8	7.2	12.5	10.5	16.8	7.7
Manassas Park	2,164	59,777	25,188	10.4	9.8	9.9	10.6	9.2	8.7	17.2	12.6	10.8	1.3
Martinsville	7,383	197,918	15,034	15.6	16.8	17.7	13.3	7.2	5.5	9.2	4.7	5.7	4.8
Newport News	58,678	1,505,386	18,360	15.0	15.3	12.9	10.4	9.0	7.6	11.4	7.7	8.2	3.0
Norfolk	75,984	1,823,393	15,135	16.5	18.1	15.2	11.8	9.0	6.7	9.2	5.5	5.4	3.2
Norton	1,414	34,098	15,184	19.8	16.1	14.0	11.2	7.4	5.7	10.6	6.0	6.2	3.6
Petersburg	15,986	312,019	13,239	19.4	19.7	17.0	11.7	7.9	6.0	7.8	4.7	4.5	1.8
Poquoson	4,321	138,383	25,214	15.6	11.5	9.1	7.4	6.4	7.1	11.7	10.1	15.0	6.6
Portsmouth	38,448	854,193	15,942	18.3	16.2	13.6	10.9	8.8	7.3	10.9	6.5	6.1	1.9
Radford	4,296	110,397	17,683	17.6	16.1	11.9	8.7	9.3	6.8	10.0	7.4	8.5	4.3
Richmond	94,216	2,566,218	16,720	13.6	16.3	15.7	12.7	9.3	6.7	9.3	5.5	6.3	4.6
Roanoke	42,662	1,025,481	15,587	15.5	17.4	15.9	11.4	8.6	7.2	10.0	5.9	5.5	3.1
Salem	10,113	275,950	19,305	13.0	14.3	13.8	10.6	8.2	7.4	12.6	8.3	8.7	3.7
South Boston	2,763	69,189	16,036	13.6	17.0	16.9	13.2	8.4	7.1	8.8	5.5	5.9	4.2

Table A2. (continued)
Adjusted Gross Income on All Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES (continued)													
Staunton	9,833	$ 247,669	$17,568	13.3%	15.4%	15.0%	12.6%	8.6%	7.5%	11.1%	7.3%	6.8%	2.9%
Suffolk	19,404	504,301	17,723	16.2	15.3	13.0	10.5	8.2	6.7	11.3	7.5	8.4	3.4
Virginia Beach	127,892	3,918,769	20,637	14.2	13.6	11.7	9.6	8.3	7.0	11.7	8.6	10.5	5.3
Waynesboro	8,324	220,780	17,824	14.3	14.5	14.6	11.9	8.7	6.8	10.9	7.8	7.4	3.6
Williamsburg	4,184	124,194	17,117	15.7	16.1	13.8	11.0	8.7	5.9	8.8	5.9	7.8	6.9
Winchester	9,974	290,424	17,744	14.2	15.5	13.9	12.0	9.5	7.4	10.9	6.2	6.6	4.4
NON-MSA	655,225	16,494,208	17,768	14.0	15.4	14.5	11.4	9.0	7.5	11.6	7.3	7.0	3.0
MSA	1,743,045	58,671,621	22,727	12.7	12.3	11.1	9.7	8.3	7.0	11.4	8.4	11.8	7.9
Bristol	30,415	744,189	17,777	13.0	16.3	14.5	11.6	9.6	8.1	12.0	6.9	6.2	2.3
Charlottesville	50,262	1,606,773	19,979	12.0	13.4	13.4	11.5	8.7	6.9	11.2	7.8	9.3	6.2
Danville	43,297	1,017,810	16,764	13.7	16.7	15.8	11.5	8.8	7.2	11.0	7.3	6.4	2.2
Lynchburg	56,116	1,452,125	17,995	14.0	15.5	14.2	10.9	8.8	7.0	11.7	7.7	7.6	3.1
Norfolk-Virginia Beach-Newport News	474,008	12,953,712	18,729	15.3	14.7	12.6	10.2	8.5	7.1	11.3	7.9	9.0	4.0
Northern Virginia	639,334	27,009,746	29,642	10.2	9.1	8.1	8.3	8.0	7.1	11.4	9.0	15.7	13.6
Richmond-Petersburg	355,517	11,289,596	21,371	12.9	12.7	12.0	10.4	8.2	6.9	11.3	8.6	11.5	6.0
Roanoke	94,098	2,597,670	18,606	14.3	14.7	13.6	10.4	8.1	7.0	11.6	7.9	8.7	4.1
PLANNING DISTRICTS													
LENOWISCO	28,319	649,339	16,759	15.8	16.7	14.0	10.3	9.0	7.6	12.1	7.0	6.1	1.9
Cumberland Plateau	38,981	941,785	17,661	14.8	16.5	13.4	10.1	9.9	7.8	12.0	7.8	5.8	2.3
Mount Rogers	66,179	1,484,579	16,507	14.0	16.6	15.8	12.1	9.8	8.2	11.5	5.9	4.7	1.8
New River Valley	54,686	1,327,055	17,965	15.2	15.9	13.1	10.1	9.6	7.6	11.5	7.4	7.1	2.9
Fifth	105,637	2,874,212	18,515	14.5	14.9	13.5	10.3	8.1	7.1	11.7	8.0	8.6	3.8
Central Shenandoah	89,918	2,279,516	18,473	12.8	14.2	14.7	12.2	9.3	7.8	12.1	7.5	6.9	2.9
Lord Fairfax	65,751	1,810,472	19,165	13.0	13.9	13.6	11.7	9.2	7.9	12.7	7.9	7.6	3.1
Northern Virginia	616,848	26,227,478	29,729	10.1	9.1	8.1	8.3	8.0	7.1	11.4	8.9	15.6	13.9
Rappahannock-Rapidan	47,207	1,569,284	22,043	11.8	12.4	12.3	10.4	8.2	6.9	11.7	9.0	11.6	6.1
Thomas Jefferson	62,870	1,908,815	19,435	12.2	14.0	13.8	11.5	8.8	7.0	11.2	7.8	8.8	5.5

Table A2. (continued)
Adjusted Gross Income on All Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
PLANNING DISTRICTS (continued)													
Central Virginia	82,200	$ 2,146,924	$18,470	13.9%	15.0%	13.7%	11.0%	8.7%	7.2%	12.0%	8.0%	7.9%	3.2%
West Piedmont	97,759	2,297,224	16,720	13.4	15.8	16.7	12.2	8.7	7.4	11.4	6.9	5.7	2.2
Southside	30,581	654,194	15,352	13.9	18.3	17.1	12.9	9.2	7.2	10.3	5.7	4.2	1.8
Piedmont	30,433	640,386	14,883	15.3	18.4	16.9	12.0	[illegible]	7.0	9.8	5.5	4.8	1.8
Richmond Regional	305,497	10,113,706	22,334	12.2	12.2	11.7	10.3	8.3	6.9	11.4	8.9	12.1	6.6
RADCO	66,033	2,061,592	23,107	13.4	11.6	10.7	9.5	8.1	6.8	12.1	9.9	13.1	5.3
Northern Neck	19,105	474,713	15,909	16.1	17.4	14.4	11.2	8.6	6.7	10.0	5.8	6.2	3.9
Middle Peninsula	28,861	750,294	18,561	14.4	15.2	13.3	10.2	8.3	7.4	11.9	7.9	8.5	3.3
Crater	62,487	1,443,179	16,247	16.5	16.2	14.6	11.2	8.2	6.8	10.4	6.9	7.3	2.3
Southeastern Virginia	336,573	9,188,729	18,492	15.3	14.9	12.7	10.3	8.4	7.0	11.1	7.8	8.9	3.9
Peninsula	144,817	3,956,187	19,251	15.2	14.4	12.3	9.9	8.7	7.3	11.4	8.1	9.3	4.0
Accomack-Northampton	17,533	366,165	13,278	17.1	20.1	19.8	10.7	7.3	6.2	8.3	4.2	4.3	2.5
Hampton Roads[d]	481,390	13,144,916	18,736	15.3	14.7	12.6	10.2	8.5	7.1	11.2	7.9	9.0	3.9

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[a] Number of returns adjusted by counting two married separate returns as equivalent to one married return.

[b] Details may not add to 100.0 due to rounding.

[c] Returns unassigned to geographic areas because the proper city or county could not be ascertained.

[d] The Southeastern and Peninsula planning districts were combined in 1990 to form the Hampton Roads Planning District. Hampton Roads' median is a weighted average of the medians of the those planning districts.

Table A3.
Adjusted Gross Income on Married Couple Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
VIRGINIA	1,160,061	$54,261,535	$36,630	4.1%	5.8%	7.1%	7.3%	7.6%	8.9%	15.7%	13.2%	19.2%	12.5%
UNASSIGNED[c]	22,160	759,404	21,531	9.5	11.6	13.8	12.6	9.2	7.3	10.8	8.0	10.4	7.5
COUNTIES	771,177	37,662,767	38,508	3.5	5.2	6.6	6.9	7.3	7.8	15.4	13.2	20.4	14.2
Accomack	5,539	179,711	24,242	6.7	11.1	13.0	11.0	9.9	10.3	16.0	8.6	9.2	4.5
Albemarle	11,989	678,042	40,885	2.5	4.1	5.4	6.8	7.6	7.1	15.6	14.1	21.4	15.9
Alleghany	3,071	105,203	30,942	7.2	7.3	7.4	8.9	8.4	9.5	17.8	15.3	14.9	3.9
Amelia	1,775	58,957	29,196	5.0	7.2	9.2	9.5	10.4	10.8	18.2	13.8	13.0	3.4
Amherst	5,757	196,502	31,015	4.3	6.5	7.8	8.6	10.5	10.5	20.1	15.2	13.6	3.3
Appomattox	2,750	87,692	28,723	5.5	8.0	9.3	9.5	9.8	10.9	19.9	13.7	11.0	2.7
Arlington	24,858	1,647,147	51,941	2.4	3.8	5.2	5.9	5.7	5.6	10.2	10.0	22.7	29.2
Augusta	12,571	437,991	30,957	4.5	6.0	8.1	9.0	10.3	10.4	20.6	14.2	13.5	3.9
Bath	1,182	38,036	25,523	5.2	7.7	12.3	12.2	11.5	13.4	16.3	9.9	8.8	3.3
Bedford	10,850	422,182	32,320	4.2	5.9	7.6	8.5	9.4	10.4	18.8	14.4	15.1	6.2
Bland	1,279	36,529	26,510	6.4	8.6	9.6	10.7	11.2	12.7	20.1	12.3	7.2	1.8
Botetourt	5,830	224,694	35,105	3.6	5.6	7.1	7.7	8.2	8.1	19.8	16.8	17.8	5.9
Brunswick	2,487	76,845	24,528	4.9	9.7	12.9	12.3	11.5	11.8	17.4	9.5	7.1	3.3
Buchanan	6,247	200,641	25,927	7.2	9.7	10.5	10.4	10.8	9.3	17.7	13.8	8.5	2.8
Buckingham	2,152	63,152	24,902	6.3	9.4	10.9	11.0	13.0	12.2	17.6	9.5	8.2	2.4
Campbell	10,283	367,358	31,805	4.1	6.0	8.2	8.8	9.6	9.9	20.6	14.7	14.6	3.9
Caroline	3,708	132,799	31,871	4.5	6.1	7.5	8.9	9.3	10.3	20.5	15.4	13.8	4.4
Carroll	5,654	152,575	23,933	4.5	8.4	12.9	13.7	13.7	12.9	19.6	8.0	5.7	1.1
Charles City	1,188	45,131	33,055	4.8	4.7	7.2	9.1	8.9	9.9	18.7	14.5	16.5	6.2
Charlotte	2,208	59,731	23,440	6.1	10.4	13.0	12.8	11.4	11.6	18.3	8.8	6.1	1.9
Chesterfield	45,762	2,453,742	46,871	2.2	3.1	3.6	4.1	4.7	5.9	15.0	17.1	29.5	15.3
Clarke	2,375	112,562	36,117	4.2	5.4	7.2	8.1	6.7	8.7	16.6	15.0	19.0	9.6
Craig	966	29,598	27,327	4.4	6.9	8.8	12.2	11.4	14.2	19.0	12.3	9.5	1.9
Culpeper	5,696	230,748	34,624	3.4	6.5	6.8	8.1	7.9	9.4	18.0	15.8	17.7	7.0
Cumberland	1,364	41,201	25,392	4.4	9.7	12.8	11.3	11.2	11.5	16.5	10.3	9.1	3.7
Dickenson	3,239	87,072	22,551	7.6	13.1	11.9	9.7	15.5	11.4	13.9	8.6	6.7	2.1
Dinwiddie	4,161	143,419	30,904	5.9	5.9	8.6	9.7	9.0	9.5	19.1	14.0	15.0	3.9
Essex	1,725	60,656	29,362	5.1	8.5	9.4	9.2	8.8	10.7	20.3	11.6	12.0	4.9
Fairfax	148,562	11,018,998	62,087	1.6	2.2	2.9	3.3	3.5	3.9	8.8	10.3	28.7	35.2
Fauquier	10,760	637,714	44,659	2.8	4.2	5.0	5.0	5.7	6.4	14.4	15.0	26.6	15.5

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Floyd	2,592	$ 76,534	$26,099	4.9%	7.4%	11.2%	11.2%	12.8%	12.3%	20.3%	10.9%	7.1%	2.4%
Fluvanna	2,468	89,481	32,360	4.2	6.6	8.3	7.9	8.2	10.2	20.6	15.7	14.4	4.4
Franklin	8,416	278,440	27,845	4.1	6.8	11.0	10.9	10.8	11.8	19.0	12.1	10.0	4.0
Frederick	10,461	464,755	33,971	3.9	5.8	7.0	7.6	8.5	9.5	20.3	15.4	16.8	5.8
Giles	3,630	115,370	28,691	5.4	8.2	8.8	9.5	10.3	11.1	19.6	12.8	11.9	3.0
Gloucester	6,450	235,225	32,058	5.5	7.5	7.9	7.8	8.4	9.3	19.6	14.1	15.5	4.9
Goochland	2,923	175,591	38,915	3.2	4.8	5.6	7.1	7.0	6.8	17.7	13.8	19.0	15.5
Grayson	3,380	85,155	21,982	5.4	10.4	14.3	14.2	15.0	12.3	17.1	6.1	4.3	1.4
Greene	2,171	77,739	32,845	2.7	5.2	6.2	9.5	9.4	10.7	23.8	16.8	13.1	3.2
Greensville	1,546	46,589	26,016	5.6	9.9	10.8	10.0	11.6	12.3	19.4	10.3	8.3	2.4
Halifax	5,571	165,146	27,165	4.1	7.8	11.0	11.2	11.0	11.8	22.1	11.9	7.7	1.9
Hanover	15,030	731,248	43,123	2.7	3.7	5.1	4.9	5.5	6.6	16.4	17.5	27.0	11.1
Henrico	38,328	2,081,752	42,922	2.7	4.2	4.9	5.4	5.7	6.8	15.8	16.2	24.6	14.1
Henry	12,655	412,525	28,144	4.2	6.9	10.0	11.2	10.7	11.6	21.0	12.2	9.7	3.1
Highland	559	15,188	22,184	5.2	10.9	15.4	13.2	12.8	12.3	15.4	8.3	3.8	3.2
Isle of Wight	5,150	204,102	35,268	3.7	5.3	6.7	7.1	7.8	9.6	19.1	16.9	18.4	5.8
James City	7,219	389,095	41,803	3.4	4.4	4.9	5.8	6.3	7.8	15.2	14.0	22.2	16.5
King and Queen	1,186	38,817	29,016	4.9	9.0	10.5	9.7	8.6	9.6	17.8	10.7	15.1	4.6
King George	2,727	116,606	36,926	4.5	5.1	6.7	6.9	8.4	7.7	15.9	15.0	21.4	8.8
King William	2,210	91,418	37,180	3.4	5.8	6.3	6.2	6.5	8.4	19.1	17.4	20.3	7.1
Lancaster	2,410	103,436	27,449	5.8	8.7	9.8	10.6	11.0	9.1	14.7	9.2	11.8	9.8
Lee	4,150	108,034	21,156	7.0	14.2	14.8	11.8	10.9	9.7	13.8	9.2	7.3	2.0
Loudoun	18,837	1,136,462	54,226	1.7	2.4	3.3	3.5	3.9	4.5	11.2	14.0	34.8	21.1
Louisa	3,844	134,831	30,818	4.2	7.1	9.0	8.6	9.8	10.0	19.2	14.1	13.9	4.6
Lunenburg	2,199	60,711	23,051	5.8	10.0	14.3	12.4	12.8	11.6	15.5	8.4	7.3	2.4
Madison	2,306	81,978	29,385	3.6	6.3	10.1	10.5	10.6	10.4	18.9	13.4	11.3	5.3
Mathews	1,857	70,670	28,829	6.2	8.6	10.2	8.1	9.7	9.9	16.3	11.1	13.8	6.6
Mecklenburg	5,503	170,201	25,013	4.6	9.2	12.0	11.7	12.7	10.6	17.5	10.5	8.1	3.5
Middlesex	1,882	65,919	26,494	6.7	9.5	10.1	11.6	9.5	10.0	15.3	10.0	11.3	6.6
Montgomery	12,494	466,696	31,530	4.4	7.2	8.7	8.6	9.3	9.4	17.6	12.9	14.7	7.7
Nelson	2,451	80,020	27,469	4.9	8.3	10.3	10.4	10.7	11.5	17.3	12.8	9.8	4.4
New Kent	2,526	113,662	40,327	2.9	4.0	4.7	5.3	6.3	8.8	17.9	18.2	23.5	8.9
Northampton	2,099	66,770	22,358	6.9	12.1	14.9	11.6	10.1	10.1	13.2	7.7	8.2	5.7
Northumberland	2,269	78,753	24,823	7.3	10.3	10.6	11.6	10.9	9.2	15.1	9.4	8.6	7.5
Nottoway	2,669	84,854	25,982	6.8	9.0	11.3	11.0	10.1	10.6	16.9	10.5	10.4	3.9

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Orange	4,778	$ 179,458	$31,966	4.4%	6.5%	8.2%	9.3%	8.6%	9.6%	19.3%	13.8%	14.8%	6.1%
Page	4,575	136,048	26,089	5.2	8.9	10.6	10.6	12.4	11.9	19.0	10.7	8.4	2.8
Patrick	3,767	111,846	26,684	4.4	7.2	11.5	11.1	11.3	14.2	21.5	10.5	6.7	2.1
Pittsylvania	11,905	382,356	29,015	4.2	7.1	9.8	9.7	10.5	11.2	20.2	13.9	11.4	2.5
Powhatan	3,101	136,796	38,186	2.5	5.3	5.5	6.2	7.2	8.1	18.9	17.5	20.5	8.7
Prince Edward	2,520	84,479	26,276	5.5	8.6	11.5	11.3	10.9	9.9	17.1	10.6	10.3	4.9
Prince George	4,386	179,966	37,119	5.3	5.7	6.5	6.6	6.7	6.8	17.9	16.7	21.7	6.6
Prince William	39,637	2,142,910	49,647	2.2	2.7	3.5	4.1	4.5	5.2	12.7	16.0	33.3	16.3
Pulaski	7,293	243,150	29,174	4.6	7.8	9.4	9.0	10.5	10.8	19.8	14.6	11.2	2.9
Rappahannock	1,462	62,450	32,322	4.6	7.2	7.6	9.2	9.0	8.6	17.3	12.2	15.9	8.8
Richmond	1,728	59,619	28,750	6.3	8.6	10.1	9.0	8.7	9.7	18.1	11.4	12.3	5.8
Roanoke	16,939	791,109	38,674	3.5	4.8	5.9	6.2	6.7	7.7	17.9	15.9	22.1	9.8
Rockbridge	3,764	120,568	26,969	4.2	7.2	10.5	11.7	11.9	12.1	19.0	10.7	9.4	3.8
Rockingham	13,413	468,890	29,811	3.7	5.9	8.7	9.8	10.7	11.9	21.0	12.9	11.3	4.5
Russell	5,982	167,184	23,521	5.7	11.0	12.6	11.9	12.8	10.3	16.3	9.6	7.8	2.4
Scott	4,558	125,817	24,784	6.0	10.5	11.6	10.9	11.8	10.7	18.6	10.2	8.8	1.4
Shenandoah	6,645	228,742	28,719	4.1	6.7	8.9	10.6	11.2	12.0	21.0	12.7	9.9	3.6
Smyth	6,912	205,197	25,207	4.9	9.2	11.6	11.8	12.3	13.0	18.6	10.1	6.4	2.7
Southampton	3,000	104,573	31,182	4.0	7.6	7.4	8.7	9.7	10.9	17.0	15.3	16.4	3.5
Spotsylvania	12,152	538,341	39,718	3.2	4.4	4.8	6.0	6.5	7.5	18.5	17.7	23.6	8.3
Stafford	12,628	622,030	44,433	3.1	3.7	4.5	4.8	5.6	6.3	14.9	16.7	29.2	11.7
Surry	1,186	41,247	30,159	5.0	7.1	7.6	9.5	9.5	11.3	18.6	13.4	14.8	3.6
Sussex	1,768	61,349	28,147	4.5	7.2	11.0	9.2	11.1	11.8	19.3	12.2	10.1	4.3
Tazewell	9,368	309,322	26,598	5.8	9.8	11.5	9.9	10.1	10.0	16.7	12.4	10.0	4.4
Warren	5,553	199,998	32,301	4.3	6.9	7.3	7.7	9.1	10.1	21.1	15.0	14.6	4.4
Washington	9,760	321,252	26,051	4.3	8.6	11.8	11.5	11.7	11.0	16.9	10.8	9.9	4.0
Westmoreland	3,043	97,901	27,171	8.3	9.7	10.6	9.3	8.4	9.4	17.5	11.2	11.8	4.4
Wise	7,983	258,098	26,463	7.0	8.9	11.5	9.5	10.6	9.5	17.6	11.5	10.6	3.9
Wythe	5,515	159,519	25,017	5.6	9.2	11.3	11.5	12.7	11.1	17.9	10.6	8.2	2.5
York	7,907	387,111	42,417	4.3	4.8	5.6	5.3	5.5	6.5	14.8	15.0	25.7	13.1

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES	366,724	$15,839,364	$33,751	5.1%	6.7%	7.9%	7.9%	8.0%	8.4%	16.8%	13.6%	17.0%	9.2%
Alexandria	19,960	1,303,815	47,255	2.6	4.4	5.9	6.3	6.0	5.8	11.7	10.6	20.8	26.4
Bedford	1,120	37,519	28,940	6.5	7.2	9.8	9.6	9.9	9.2	19.3	12.6	11.8	4.6
Bristol	3,760	128,021	26,843	5.5	9.2	11.6	10.3	10.0	10.0	17.2	11.6	11.0	4.2
Buena Vista	1,268	37,845	29,013	3.8	7.0	9.6	9.2	11.9	10.9	26.2	11.9	8.4	1.5
Charlottesville	6,242	272,669	33,561	4.2	6.7	8.5	8.5	8.4	8.3	16.2	12.6	16.0	11.1
Chesapeake	29,535	1,213,320	37,167	4.8	5.3	6.1	6.5	7.0	7.9	17.8	16.7	21.9	6.5
Clifton Forge	910	34,674	28,507	9.2	9.1	8.8	8.6	8.9	8.2	17.6	12.4	11.0	6.7
Colonial Heights	3,810	152,610	36,681	5.1	5.6	6.7	7.2	6.4	7.9	17.2	15.9	21.4	7.2
Covington	1,401	40,695	25,988	7.5	10.2	10.3	10.7	9.7	9.9	16.8	13.1	10.8	1.6
Danville	9,300	346,348	29,826	4.8	8.3	10.1	9.3	9.1	9.1	16.7	14.0	13.6	5.7
Emporia	904	29,155	27,152	4.0	9.7	11.4	11.3	10.2	8.8	16.9	13.4	10.8	4.0
Fairfax	2,790	178,164	53,420	1.7	2.3	4.1	3.4	4.7	4.9	13.1	12.3	28.2	25.7
Falls Church	4,626	251,547	39,925	2.8	5.7	7.3	8.2	7.6	7.2	11.5	9.3	19.7	21.1
Franklin	1,398	60,909	34,418	4.1	6.2	7.8	9.0	7.3	9.0	15.7	12.3	20.3	8.9
Fredericksburg	3,286	154,788	33,186	4.9	6.5	8.7	8.6	8.4	7.9	16.7	11.9	15.8	11.1
Galax	1,478	47,832	22,637	5.2	12.3	14.2	12.3	11.9	11.4	14.0	7.0	7.3	4.9
Hampton	22,356	825,507	32,854	5.5	6.7	7.4	7.6	8.6	9.1	19.4	15.3	15.8	4.7
Harrisonburg	4,403	193,607	32,675	3.8	6.3	8.0	9.1	9.1	9.5	16.9	13.6	14.8	9.4
Hopewell	4,350	147,997	31,358	6.6	7.2	8.2	8.1	8.2	9.3	19.8	14.6	15.1	3.3
Lexington	984	40,509	33,163	4.4	6.7	8.6	8.8	8.5	8.5	15.4	12.9	15.7	11.0
Lynchburg	11,348	483,109	32,131	4.3	7.4	8.5	8.9	8.6	9.0	17.5	12.8	15.0	8.6
Manassas	6,588	352,976	48,397	1.8	2.8	3.5	4.2	4.5	5.6	13.9	16.6	32.0	15.4
Manassas Park	989	39,483	39,432	2.1	3.1	3.4	4.1	5.6	9.4	24.1	23.5	22.5	2.8
Martinsville	2,962	134,189	29,785	4.4	7.9	10.6	10.0	9.1	8.7	17.5	9.6	12.6	10.1
Newport News	26,565	1,043,726	33,144	5.0	6.9	7.7	7.7	8.2	9.0	18.3	14.8	16.8	6.1
Norfolk	29,515	1,137,039	27,469	7.9	8.8	9.9	9.7	9.6	8.8	15.8	11.2	11.9	6.9
Norton	728	25,917	26,500	7.0	8.5	11.4	11.2	9.9	8.0	16.9	10.0	11.2	6.5
Petersburg	5,041	173,749	27,479	7.5	8.5	10.4	9.9	9.4	9.5	15.9	11.9	12.8	4.9
Poquoson	2,476	114,151	41,603	3.6	4.4	5.4	5.1	5.4	8.2	15.7	16.2	25.3	11.3
Portsmouth	16,409	560,473	29,417	8.3	7.9	8.6	8.7	8.6	9.3	18.7	13.1	13.2	4.1
Radford	1,960	79,885	34,240	4.4	7.1	8.4	6.8	8.6	8.1	16.2	14.4	17.4	9.0
Richmond	27,725	1,408,280	34,804	4.1	6.6	8.0	8.2	7.7	8.1	15.2	12.2	16.9	12.9
Roanoke	17,214	670,739	29,268	5.4	8.2	9.1	9.2	9.8	10.0	17.8	12.0	12.2	6.7
Salem	5,048	204,137	33,821	4.3	5.6	7.4	7.7	8.1	9.7	20.0	14.7	16.3	6.9
South Boston	1,231	46,985	29,000	3.3	7.7	10.4	10.5	9.9	10.6	16.4	11.2	12.1	8.3

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES (continued)													
Staunton	4,657	$ 171,332	$30,123	5.1%	7.8%	8.7%	9.9%	8.3%	10.3%	18.5%	13.6%	13.3%	5.1%
Suffolk	9,274	370,068	33,146	5.9	6.2	7.7	7.7	8.1	8.7	18.7	14.3	16.4	6.6
Virginia Beach	63,086	2,877,176	36,131	5.1	6.4	7.3	7.0	7.1	7.5	16.2	14.5	19.6	9.8
Waynesboro	4,070	161,675	31,157	5.3	7.3	8.8	8.4	9.6	9.0	16.7	14.3	14.2	6.9
Williamsburg	1,598	82,042	35,729	4.9	6.7	6.8	7.5	8.4	7.9	14.2	11.3	17.0	15.8
Winchester	4,182	199,746	32,151	4.3	7.3	7.9	8.4	8.9	9.5	18.6	12.4	14.1	9.1
NON-MSA	343,144	12,270,353	29,179	4.8	7.6	9.5	9.6	10.1	10.3	18.3	12.6	12.5	5.1
MSA	794,757	41,231,779	41,167	3.6	4.9	5.9	6.2	6.5	6.9	14.7	13.6	22.3	15.8
Bristol	18,077	575,090	25,877	5.0	9.2	11.7	11.1	11.4	10.7	17.4	10.8	9.8	3.4
Charlottesville	22,870	1,117,931	36,773	3.2	5.2	6.6	7.7	8.1	8.1	17.1	14.2	18.4	12.1
Danville	21,204	728,704	29,328	4.5	7.6	9.9	9.5	9.9	10.3	18.7	13.9	12.4	3.9
Lynchburg	27,388	1,046,969	31,753	4.2	6.7	8.2	8.8	9.3	9.7	19.2	14.1	14.6	5.7
Norfolk-Virginia Beach-Newport News	222,387	9,234,932	34,031	5.6	6.6	7.5	7.5	7.8	8.3	17.2	14.4	17.8	7.7
Northern Virginia	279,474	18,693,531	56,087	1.9	2.7	3.6	4.1	4.3	4.6	10.4	11.8	28.6	28.4
Richmond-Petersburg	158,329	7,943,944	41,007	3.3	4.7	5.6	6.0	6.2	7.1	16.0	15.6	23.6	12.5
Roanoke	45,030	1,890,678	34,057	4.3	6.3	7.4	7.7	8.2	8.9	18.3	14.4	17.1	7.8
PLANNING DISTRICTS													
LENOWISCO	17,418	517,866	24,652	6.8	10.6	12.3	10.5	10.9	9.8	16.9	10.5	9.4	2.9
Cumberland Plateau	24,835	764,218	24,883	6.4	10.5	11.5	10.5	11.6	10.1	16.5	11.6	8.7	3.2
Mount Rogers	37,736	1,136,079	24,887	5.0	9.1	12.1	12.0	12.4	11.7	17.8	9.8	7.8	2.9
New River Valley	27,967	981,634	29,972	4.6	7.5	9.1	9.0	10.0	10.2	18.6	13.2	12.9	5.4
Fifth	51,377	2,100,848	33,403	4.7	6.5	7.6	8.0	8.3	9.0	18.3	14.3	16.6	7.2
Central Shenandoah	46,870	1,685,641	29,966	4.3	6.5	8.8	9.6	10.2	10.9	19.6	13.2	12.4	5.0
Lord Fairfax	33,789	1,341,852	31,324	4.2	6.7	8.0	8.7	9.6	10.4	19.9	13.8	13.7	5.4
Northern Virginia	266,846	18,071,502	56,765	1.9	2.7	3.6	4.0	4.2	4.5	10.2	11.6	28.6	29.2
Rappahannock-Rapidan	25,001	1,192,348	37,131	3.4	5.5	6.6	7.3	7.4	8.2	16.7	14.6	20.3	10.5
Thomas Jefferson	29,164	1,332,781	35,053	3.4	5.7	7.2	8.0	8.5	8.6	17.4	14.0	17.1	10.5

Table A3. (continued)
Adjusted Gross Income on Married Couple Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
PLANNING DISTRICTS (continued)													
Central Virginia	42,107	$ 1,594,362	$31,607	4.4%	6.6%	8.2%	8.8%	9.4%	9.9%	19.2%	14.1%	14.4%	5.6%
West Piedmont	49,004	1,665,704	28,496	4.3	7.3	10.3	10.3	10.3	11.1	19.5	12.7	10.8	3.9
Southside	14,792	459,177	26,086	4.4	8.7	11.6	11.5	11.6	11.2	19.1	10.9	8.1	3.3
Piedmont	14,886	453,086	25,289	5.8	9.2	11.9	11.4	11.4	11.1	17.1	10.2	9.2	3.3
Richmond Regional	136,582	7,146,203	42,519	2.9	4.3	5.2	5.6	5.9	6.9	15.7	15.8	24.6	13.7
RADCO	34,501	1,564,564	39,565	3.6	4.6	5.5	6.2	6.8	7.4	17.0	16.3	23.7	9.4
Northern Neck	9,450	339,709	26,825	7.1	9.4	10.3	10.1	9.7	9.3	16.3	10.3	11.1	6.8
Middle Peninsula	15,309	562,705	31,200	5.3	7.8	8.6	8.4	8.5	9.5	18.6	13.2	15.1	5.6
Crater	27,151	976,081	31,368	5.9	7.0	8.6	8.6	8.6	9.2	18.1	14.0	15.7	4.8
Southeastern Virginia	157,366	6,527,660	33,664	5.9	6.8	7.7	7.7	7.9	8.2	16.9	14.2	17.6	7.6
Peninsula	68,119	2,841,631	35,036	4.9	6.2	6.9	7.1	7.7	8.6	17.7	15.0	18.4	8.0
Accomack-Northampton	7,638	246,480	23,714	6.8	11.4	13.5	11.2	10.0	10.3	15.3	8.4	8.9	4.8
Hampton Roads[d]	225,485	9,369,291	34,078	5.6	6.6	7.5	7.5	7.8	8.3	17.1	14.4	17.8	7.7

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[a] Number of returns adjusted by counting two married separate returns as equivalent to one married return.

[b] Details may not add to 100.0 due to rounding.

[c] Returns unassigned to geographic areas because the proper city or county could not be ascertained.

[d] The Southeastern and Peninsula planning districts were combined in 1990 to form the Hampton Roads Planning District. Hampton Roads' median is a weighted average of the medians of the those planning districts.

Table A4.
Median AGI for Married Couple Returns, 1979–1989

LOCALITIES	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	Average Annual Growth[a]
VIRGINIA	$19,752	$21,735	$23,602	$24,908	$26,296	$27,987	$29,610	$31,486	$33,510	$35,757	$36,630	6.30%
COUNTIES	20,227	22,233	24,129	25,451	26,906	28,817	30,625	32,606	35,209	37,320	38,508	6.62
Accomack	13,390	14,632	16,424	17,074	17,754	18,662	19,740	21,567	23,691	24,196	24,242	6.23
Albemarle	20,197	22,462	24,591	26,487	27,982	29,945	32,060	34,189	36,975	39,131	40,885	7.17
Alleghany	18,115	19,518	21,091	22,312	23,995	25,642	26,219	27,128	29,069	30,190	30,942	5.48
Amelia	15,552	15,774	17,609	18,429	19,858	20,844	22,463	23,879	26,170	27,431	29,196	6.76
Amherst	17,994	18,892	20,786	21,909	23,049	25,163	26,252	27,917	29,662	30,747	31,015	5.94
Appomattox	16,396	17,800	19,543	20,218	21,227	22,579	23,977	25,455	27,226	28,607	28,723	5.87
Arlington	27,947	31,045	34,140	35,929	37,686	39,774	42,195	44,464	47,087	50,333	51,941	6.12
Augusta	17,722	19,208	20,542	21,744	22,587	24,111	24,886	26,308	28,309	29,762	30,957	5.59
Bath	15,778	15,200	15,918	17,663	19,892	20,601	20,559	20,843	22,398	24,766	25,523	5.36
Bedford	17,215	18,876	20,416	21,182	22,536	24,310	25,676	27,061	29,472	31,063	32,320	6.44
Bland	14,898	15,894	17,158	17,885	17,968	19,660	20,467	21,145	23,736	24,900	26,510	5.72
Botetourt	18,690	20,289	21,983	22,591	23,877	26,006	27,613	28,945	31,464	33,478	35,105	6.45
Brunswick	13,006	13,675	15,127	16,163	17,074	18,840	19,724	21,054	23,138	24,026	24,528	6.93
Buchanan	18,008	20,735	22,016	20,735	16,751	21,929	21,316	21,921	23,012	25,495	25,927	2.89
Buckingham	13,071	13,702	14,865	15,080	16,123	17,351	18,735	20,608	22,076	23,222	24,902	6.86
Campbell	18,067	19,601	21,602	22,220	23,548	25,125	26,350	27,490	29,754	31,006	31,805	5.76
Caroline	17,066	18,220	19,637	20,428	21,709	23,655	25,506	26,888	29,072	30,778	31,871	6.68
Carroll	13,548	14,520	15,865	15,889	17,355	19,107	19,459	20,324	22,698	23,567	23,933	6.05
Charles City	17,632	18,881	20,739	21,898	23,294	25,154	26,711	28,007	30,458	31,868	33,055	6.59
Charlotte	12,510	13,457	14,765	14,432	15,716	16,771	17,434	19,493	21,067	22,171	23,440	6.48
Chesterfield	24,891	27,461	30,089	31,768	33,848	35,875	37,899	40,074	42,888	44,979	46,871	6.36
Clarke	18,277	19,632	20,987	21,607	23,114	24,699	27,045	29,170	32,067	35,031	36,117	7.30
Craig	15,574	16,607	17,571	19,123	19,693	21,091	22,697	23,497	25,548	26,722	27,327	5.98
Culpeper	16,895	18,569	19,921	20,727	22,415	23,954	26,123	27,765	30,869	33,012	34,624	7.49
Cumberland	14,084	14,882	15,930	16,288	17,295	18,203	19,138	20,205	22,402	24,235	25,392	6.04
Dickenson	16,474	18,778	19,724	21,260	20,871	22,221	20,680	21,114	22,515	23,020	22,551	2.54
Dinwiddie	18,647	20,057	22,040	23,333	24,231	25,235	26,283	27,549	28,203	29,489	30,904	4.86
Essex	16,075	17,023	18,158	18,782	19,938	21,571	22,869	24,573	26,580	28,074	29,362	6.41
Fairfax	32,429	35,630	38,871	41,075	43,404	45,878	48,901	51,850	55,970	59,536	62,087	6.55
Fauquier	21,143	22,955	24,890	26,871	29,090	31,612	34,174	37,177	40,424	43,415	44,659	8.09

Table A4. (continued)
Median AGI for Married Couple Returns, 1979–1989

LOCALITIES	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	Average Annual Growth[a]
COUNTIES (continued)												
Floyd	$14,185	$15,276	$16,231	$17,031	$18,251	$20,144	$21,386	$22,500	$24,018	$25,117	$26,099	6.50%
Fluvanna	16,180	17,849	19,854	20,860	21,930	23,136	25,190	26,839	29,102	30,900	32,360	7.01
Franklin	16,148	17,147	18,371	18,971	20,476	22,190	23,214	24,587	26,261	27,243	27,845	5.89
Frederick	17,439	18,895	20,502	21,206	22,343	24,527	26,046	27,997	30,364	32,745	33,971	6.98
Giles	15,429	16,896	18,433	19,015	19,880	21,365	22,541	24,017	25,470	27,532	28,691	6.20
Gloucester	17,786	19,490	21,556	22,540	24,051	25,462	27,659	29,008	30,333	31,893	32,058	6.17
Goochland	19,007	21,134	22,826	24,107	25,714	27,801	30,212	33,124	35,409	37,663	38,915	7.55
Grayson	12,315	13,429	14,420	15,097	15,923	17,165	17,364	18,376	19,686	21,472	21,982	5.79
Greene	16,963	18,333	20,590	21,577	23,088	24,313	25,896	27,969	30,219	32,010	32,845	6.88
Greensville	14,043	14,747	16,283	17,112	18,522	20,578	21,633	23,081	23,734	25,741	26,016	6.76
Halifax	13,525	14,978	16,793	16,627	17,922	19,857	20,471	22,083	24,340	25,762	27,165	7.03
Hanover	22,817	24,849	26,998	28,419	29,909	32,026	34,138	36,100	38,710	41,154	43,123	6.47
Henrico	22,980	25,211	27,381	28,797	30,345	32,427	34,454	36,441	39,013	41,404	42,922	6.35
Henry	16,849	17,815	19,262	19,903	21,868	23,045	23,929	25,544	26,712	27,174	28,144	5.44
Highland	15,560	14,336	14,912	18,267	19,783	19,670	19,451	19,506	20,690	21,406	22,184	4.15
Isle of Wight	18,880	20,799	22,365	23,841	25,355	26,958	28,534	30,452	32,007	34,303	35,268	6.39
James City	20,815	23,271	25,452	27,337	29,142	30,775	33,448	35,496	37,835	40,501	41,803	7.11
King and Queen	15,561	16,435	18,291	18,665	19,673	21,215	22,590	24,063	26,357	28,267	29,016	6.60
King George	20,153	21,481	23,714	25,145	26,178	28,185	29,098	31,062	33,084	35,282	36,926	6.13
King William	19,831	21,733	24,222	25,502	26,728	28,470	30,254	31,808	33,678	35,047	37,180	6.19
Lancaster	15,341	16,506	17,670	19,373	20,358	21,667	22,801	23,702	26,958	28,825	27,449	6.50
Lee	12,250	13,750	15,233	15,883	15,246	16,573	17,611	17,625	19,839	20,639	21,156	5.13
Loudoun	25,646	28,412	30,958	32,839	35,292	38,017	40,954	43,849	47,236	50,484	54,226	7.58
Louisa	15,793	16,634	18,400	19,683	20,371	21,923	23,077	25,011	27,102	29,101	30,818	6.91
Lunenburg	12,748	13,581	14,871	14,901	16,157	17,305	18,404	19,471	21,495	22,966	23,051	6.41
Madison	14,591	15,779	17,308	18,013	19,134	~~21,241~~	22,669	23,788	26,647	28,291	29,385	7.40
Mathews	16,079	18,327	20,121	20,737	22,490	23,378	24,564	26,042	27,847	29,087	28,829	5.88
Mecklenburg	13,443	14,566	15,908	16,518	17,469	18,905	19,937	21,309	23,395	24,692	25,013	6.58
Middlesex	14,343	15,537	17,258	17,860	19,012	20,091	21,547	23,460	25,707	26,595	26,494	6.65
Montgomery	16,918	18,269	19,883	21,139	22,626	24,398	25,549	26,878	28,712	30,350	31,530	6.42
Nelson	14,380	15,756	16,860	17,929	18,926	20,735	21,772	23,158	24,754	26,847	27,469	6.74
New Kent	20,000	22,150	24,709	26,161	27,413	29,591	31,678	33,578	36,255	38,949	40,327	7.11
Northampton	12,111	13,551	14,691	15,811	16,042	17,121	17,853	19,136	21,113	22,339	22,358	6.22
Northumberland	14,289	15,641	16,924	17,781	19,109	19,441	20,933	22,229	23,759	25,748	24,823	5.90
Nottoway	15,735	16,520	18,228	18,845	19,664	20,654	22,012	23,085	24,587	25,695	25,982	5.31

Table A4. (continued)
Median AGI for Married Couple Returns, 1979–1989

LOCALITIES	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	Average Annual Growth[a]
COUNTIES (continued)												
Orange	$16,854	$18,376	$19,713	$20,467	$21,816	$23,140	$25,010	$27,245	$29,651	$31,419	$31,966	6.84%
Page	14,340	15,344	16,373	16,725	17,755	19,433	20,592	22,606	24,081	25,498	26,089	6.50
Patrick	14,168	15,398	16,795	16,681	18,482	20,025	20,928	22,495	24,427	25,566	26,684	6.61
Pittsylvania	15,426	16,834	18,258	18,778	20,376	21,574	22,150	23,849	26,267	27,395	29,015	6.34
Powhatan	20,273	22,208	24,003	24,799	26,351	28,282	30,186	32,534	34,426	36,348	38,186	6.47
Prince Edward	13,906	15,205	16,517	17,153	18,315	19,590	20,486	22,164	23,367	25,608	26,276	6.50
Prince George	20,776	22,724	24,840	26,430	27,953	29,343	30,552	32,540	33,897	36,033	37,119	5.78
Prince William	25,937	28,624	31,496	33,766	35,737	37,841	40,313	42,008	44,782	47,714	49,647	6.48
Pulaski	16,179	16,979	18,068	18,805	21,005	23,466	24,815	25,284	27,063	28,933	29,174	6.62
Rappahannock	15,962	16,778	18,294	19,012	20,318	22,569	24,294	26,844	29,065	31,950	32,322	7.90
Richmond	16,655	17,115	18,775	19,397	20,690	21,243	23,720	23,862	26,053	28,432	28,750	5.92
Roanoke	21,901	23,869	25,821	27,012	28,355	30,435	31,926	33,406	35,374	37,216	38,674	5.71
Rockbridge	15,025	15,884	17,313	18,032	19,211	20,479	21,804	23,181	24,591	25,771	26,969	6.13
Rockingham	16,433	17,627	18,454	19,667	20,672	21,879	23,373	25,423	27,579	28,859	29,811	6.37
Russell	16,312	18,711	20,036	20,118	17,549	20,645	21,077	22,196	22,435	23,596	23,521	3.21
Scott	15,019	16,578	18,373	18,958	19,310	20,220	20,840	21,808	22,816	24,401	24,784	4.70
Shenandoah	15,008	16,375	17,432	18,106	19,354	20,776	22,141	23,778	25,986	27,756	28,719	6.80
Smyth	13,801	14,771	15,796	16,318	17,216	18,555	19,688	21,213	22,858	24,022	25,207	6.30
Southampton	16,787	18,516	20,427	21,883	23,396	24,846	25,872	27,018	28,409	29,792	31,182	6.10
Spotsylvania	19,573	21,298	23,314	24,943	26,860	28,777	31,093	33,444	35,404	37,515	39,718	7.34
Stafford	22,328	24,309	26,480	28,367	30,143	32,078	34,404	36,427	39,358	42,260	44,433	7.03
Surry	17,000	18,279	20,391	20,186	21,226	22,685	24,040	26,573	27,770	30,622	30,159	6.12
Sussex	15,379	16,307	18,230	19,393	20,159	21,747	22,294	24,045	24,812	27,137	28,147	6.10
Tazewell	17,310	19,616	20,575	21,046	17,972	21,302	22,339	23,163	24,012	25,984	26,598	3.84
Warren	16,629	18,212	19,229	19,845	21,040	23,280	24,793	26,237	28,949	31,347	32,301	7.00
Washington	14,443	15,663	16,896	17,663	18,065	19,601	20,365	21,565	22,967	24,789	26,051	5.82
Westmoreland	14,375	15,328	16,880	18,115	19,006	20,620	21,975	23,424	25,119	27,145	27,171	6.88
Wise	18,152	19,820	20,873	22,147	21,955	24,169	23,874	23,778	25,655	26,209	26,463	3.56
Wythe	14,639	15,744	16,965	16,799	17,738	19,324	20,290	21,281	23,309	24,620	25,017	5.63
York	22,580	25,065	27,636	29,257	31,548	32,828	34,949	37,008	38,685	41,495	42,417	6.33

Table A4. (continued)
Median AGI for Married Couple Returns, 1979–1989

LOCALITIES	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	Average Annual Growth[a]
CITIES	$19,312	$21,210	$23,027	$24,357	$25,644	$26,984	$28,443	$29,813	$31,330	$33,432	$33,751	5.65%
Alexandria	26,112	28,992	31,707	33,728	35,430	36,885	39,761	41,887	43,730	47,305	47,255	6.03
Bedford	17,488	18,159	18,960	20,633	21,800	22,578	23,772	25,320	26,546	28,351	28,940	5.42
Bristol	13,633	14,901	16,116	16,610	16,788	17,851	18,964	19,795	18,474	26,286	26,843	6.13
Buena Vista	15,828	16,516	18,605	19,197	19,785	21,797	22,888	24,130	25,533	27,334	29,013	6.18
Charlottesville	18,349	20,159	21,879	23,262	24,529	25,380	27,255	29,097	30,478	33,350	33,561	6.16
Chesapeake	20,383	22,207	24,160	25,828	27,127	28,987	30,542	32,394	34,176	36,079	37,167	6.14
Clifton Forge	18,177	20,000	21,378	22,917	23,098	23,689	24,242	24,415	26,292	28,058	28,507	4.08
Colonial Heights	22,389	24,879	27,047	28,360	29,500	30,744	32,084	33,407	34,900	36,103	36,681	4.78
Covington	17,260	18,471	19,211	20,409	20,990	22,967	23,777	24,371	26,138	27,186	25,988	4.65
Danville	16,729	18,385	19,518	20,050	21,370	22,531	22,856	24,309	25,624	27,908	29,826	5.44
Emporia	15,136	15,691	17,617	18,431	19,604	21,125	21,500	22,756	24,025	26,692	27,152	6.08
Fairfax	29,260	31,995	35,501	36,853	39,133	41,750	45,335	46,295	49,560	51,780	53,420	6.13
Falls Church	25,783	28,460	30,805	31,492	34,941	35,434	36,994	37,671	39,108	41,173	39,925	4.46
Franklin	18,679	20,470	21,523	22,994	24,532	25,859	29,130	31,401	32,567	33,951	34,418	6.68
Fredericksburg	18,430	19,720	21,485	23,188	24,102	26,431	27,805	29,003	30,164	32,870	33,186	6.18
Galax	12,540	13,757	15,453	15,921	16,945	18,088	18,701	19,417	19,979	22,514	22,637	5.79
Hampton	19,476	21,351	23,096	24,544	26,011	27,270	28,928	30,367	31,645	33,090	32,854	5.46
Harrisonburg	18,141	20,133	21,323	22,362	23,377	24,637	26,255	28,315	29,732	31,568	32,675	5.92
Hopewell	20,216	21,886	23,805	25,054	25,937	26,879	27,686	28,910	30,020	31,395	31,358	4.35
Lexington	17,778	19,580	21,448	23,167	24,208	25,310	26,726	28,548	30,000	33,684	33,163	6.39
Lynchburg	19,120	20,767	22,716	23,592	24,968	26,326	27,058	28,361	30,318	31,748	32,131	5.23
Manassas	24,684	26,863	29,505	31,884	34,526	36,361	39,036	41,908	43,928	46,828	48,397	7.01
Manassas Park	20,198	22,038	23,700	24,431	26,692	28,776	31,211	32,780	35,950	37,536	39,432	7.03
Martinsville	17,718	18,810	20,052	21,488	22,735	24,250	24,343	25,532	27,303	29,235	29,785	5.32
Newport News	19,535	21,707	23,484	24,840	26,382	27,519	29,099	30,412	31,472	33,230	33,144	5.34
Norfolk	17,283	18,827	20,588	21,843	22,635	23,716	24,788	25,765	26,455	28,290	27,469	4.76
Norton	18,179	19,911	20,906	22,059	21,648	23,736	23,791	23,611	24,925	27,397	26,500	3.63
Petersburg	18,552	20,610	22,290	23,279	24,101	24,852	26,122	26,673	26,897	28,522	27,479	3.87
Poquoson	21,689	24,355	26,462	28,392	30,573	32,147	34,064	36,598	38,822	40,533	41,603	6.63
Portsmouth	18,161	20,119	21,851	23,114	24,219	25,387	26,661	27,444	28,489	29,669	29,417	4.84
Radford	18,102	19,659	21,352	22,809	24,484	26,855	27,885	29,500	31,403	33,300	34,240	6.66
Richmond	19,063	20,927	22,720	24,025	25,389	26,763	28,526	29,970	31,881	34,207	34,809	6.13
Roanoke	17,488	18,945	20,291	21,377	22,104	23,608	24,767	25,897	27,270	28,715	29,268	5.24
Salem	19,123	20,945	22,765	23,727	24,652	26,548	28,055	29,465	31,074	32,299	33,821	5.68
South Boston	16,757	17,889	19,606	19,803	20,901	22,343	23,551	25,556	26,477	28,202	29,000	5.70

Table A4. (continued)
Median AGI for Married Couple Returns, 1979–1989

LOCALITIES	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	Average Annual Growth[a]
CITIES (continued)												
Staunton	$18,729	$20,132	$21,474	$22,485	$23,487	$24,623	$25,368	$26,493	$28,263	$29,948	$30,123	4.83%
Suffolk	17,848	19,343	21,129	22,522	23,646	25,448	27,371	29,095	30,803	32,763	33,146	6.56
Virginia Beach	21,390	23,456	25,856	27,390	28,835	29,997	31,365	32,764	33,992	35,721	36,131	5.19
Waynesboro	19,054	20,508	21,485	22,800	23,388	24,410	26,497	27,759	29,386	30,584	31,157	5.14
Williamsburg	19,485	21,773	24,128	25,497	26,606	27,222	29,556	32,588	33,605	35,946	35,729	6.21
Winchester	17,987	19,559	20,987	21,794	23,118	24,617	25,088	27,294	29,312	31,080	32,151	5.89
NON-MSA	16,409	17,639	19,023	19,664	20,553	22,270	23,387	24,840	26,817	28,384	29,179	6.00
MSA	22,381	24,211	26,463	28,047	29,653	31,507	33,514	35,371	37,515	39,963	41,167	6.27
Bristol	14,314	15,674	16,966	17,643	17,944	19,196	20,017	21,088	21,679	24,950	25,877	5.63
Charlottesville	18,923	20,794	22,837	24,323	25,700	27,240	29,091	31,156	33,469	35,672	36,773	6.81
Danville	15,984	17,439	18,740	19,278	20,744	21,925	22,402	24,009	26,013	27,599	29,328	5.96
Lynchburg	18,299	19,723	21,687	22,713	23,990	25,599	26,602	27,915	29,940	31,226	31,753	5.68
Norfolk-Virginia Beach-Newport News	19,553	21,502	23,511	24,975	26,341	27,530	29,075	30,549	31,927	33,778	34,031	5.60
Northern Virginia	29,458	32,517	35,594	37,306	39,477	41,843	44,634	46,996	50,263	53,915	56,087	6.44
Richmond-Petersburg	21,866	24,083	26,318	27,850	29,293	31,186	33,176	35,078	37,323	39,481	41,007	6.33
Roanoke	19,272	20,994	22,643	23,750	24,826	26,635	28,026	29,417	31,329	33,008	34,057	5.78
PLANNING DISTRICTS												
LENOWISCO	16,154	17,533	19,019	19,992	19,549	21,145	21,593	21,701	23,346	24,293	24,652	3.98
Cumberland Plateau	17,161	19,661	20,719	20,777	17,911	21,425	21,552	22,356	23,213	24,798	24,883	3.19
Mount Rogers	13,830	14,942	16,145	16,575	17,326	18,752	19,523	20,607	21,971	24,083	24,887	5.92
New River Valley	16,261	17,452	18,801	19,796	21,399	23,400	24,528	25,694	27,454	29,128	29,972	6.47
Fifth	19,083	20,790	22,433	23,451	24,536	26,291	27,612	28,944	30,807	32,460	33,403	5.68
Central Shenandoah	17,129	18,334	19,493	20,736	21,687	22,981	24,178	25,730	27,624	29,050	29,966	5.82
Lord Fairfax	16,419	17,787	19,040	19,660	20,895	22,677	24,018	25,978	28,142	30,246	31,324	6.79
Northern Virginia	29,458	32,517	35,594	37,731	39,940	42,318	45,128	47,515	50,925	54,559	56,765	6.58
Rappahannock-Rapidan	17,954	19,592	21,166	22,400	23,977	26,056	28,168	30,523	33,841	36,097	37,131	7.80
Thomas Jefferson	17,948	19,656	21,619	23,050	24,283	25,809	27,518	29,353	31,681	33,897	35,053	6.84

Table A4. (continued)
Median AGI for Married Couple Returns, 1979–1989

LOCALITIES	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	Average Annual Growth[a]
PLANNING DISTRICTS (continued)												
Central Virginia	$18,040	$19,495	$21,345	$22,160	$23,398	$25,001	$26,136	$27,456	$29,555	$30,913	$31,607	5.76%
West Piedmont	16,204	17,425	18,745	19,341	20,980	22,273	22,957	24,492	26,196	27,314	28,496	5.79
Southside	13,656	14,815	16,382	16,754	17,820	19,476	20,375	21,877	23,923	25,245	26,086	6.74
Piedmont	13,838	14,666	16,072	16,398	17,501	18,639	19,698	21,263	22,962	24,367	25,289	6.33
Richmond Regional	22,277	24,473	26,757	28,218	29,857	31,909	34,013	36,006	38,506	40,831	42,519	6.56
RADCO	19,872	21,786	23,735	25,276	26,959	28,819	30,898	32,934	35,274	37,674	39,565	7.04
Northern Neck	14,970	16,036	17,408	18,544	19,667	20,690	22,228	23,267	25,376	27,414	26,825	6.30
Middle Peninsula	17,528	18,421	20,336	21,181	22,681	24,052	25,836	27,350	29,105	30,541	31,200	6.21
Crater	18,917	20,674	22,527	23,660	24,699	25,838	26,890	28,221	29,168	30,955	31,368	4.99
Southeastern Virginia	19,244	21,138	23,110	24,594	25,825	27,192	28,623	30,019	31,416	33,303	33,664	5.64
Peninsula	19,965	22,063	23,950	25,459	27,038	28,273	30,040	31,704	33,091	34,899	35,036	5.76
Accomack-Northampton	13,003	14,317	15,917	16,722	17,277	18,226	19,163	20,854	22,947	23,685	23,714	6.24
Hampton Roads[b]	19,460	21,416	23,362	24,854	26,189	27,516	29,048	30,525	31,919	33,782	34,078	5.68

NOTE: No adjustments have been made for boundary changes occurring in the 1979–1989 period.

[a] Average annual growth rates are based on the coefficients from the semi-log trend formula. Data for 1979 through 1987 include non-residents. The data for 1988 and 1989 include resident returns only. Using the resident-only return data results in a slight increase in the average annual growth rate over the series where non-resident returns are included for 1988 and 1989. For example, the average annual growth rate for Bristol City is 6.13 percent when resident-only data for 1988 and 1989 are used (see this table), but this rate drops to 3.47 percent when non-resident returns are included for 1988 and 1989. This is by far the largest change. Localities with significant differences are Bristol City (2.66%), Bristol MSA (0.73%), Galax City (0.54%), Emporia City (0.42%), Danville City (0.31%), Cities (0.26%), Martinsville City (0.25%), Mount Rogers PD (0.35%), Greensville County (0.19%), Patrick County (0.18%), Williamsburg City (0.17%), Virginia (0.17%), Fredericksburg City (0.16%), Newport News (0.16%), Washington County (0.15%), Mecklenburg County (0.15%), Henry County (0.15%), and Franklin City (0.15%). All other localities have differences of less than 0.15%. Median married couple returns with non-residents included are available in Table A1 in this report and the 1988 AGI report or are available from the Business and Economics Section at the Center for Public Service.

[b] The Southeastern and Peninsula planning districts were combined in 1990 to form the Hampton Roads Planning District. Hampton Roads' median is a weighted average of the medians of the those planning districts.

Table A5.
Adjusted Gross Income on Individual Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
VIRGINIA	1,287,022	$22,086,741	$12,708	21.2%	19.9%	16.6%	12.7%	9.3%	6.4%	7.4%	3.4%	2.5%	1.1%
UNASSIGNED[b]	26,653	423,043	11,189	22.9	22.9	18.3	12.1	7.8	5.1	5.6	2.5	2.1	1.2
COUNTIES	753,761	13,447,217	13,080	21.3	19.0	15.9	12.5	9.3	6.6	7.9	3.9	2.9	1.2
Accomack	7,136	87,276	9,926	24.5	26.0	25.8	10.4	5.2	3.1	3.2	1.0	0.7	0.6
Albemarle	11,665	241,862	13,735	19.3	18.0	17.2	13.9	10.3	7.0	7.7	3.1	2.2	1.8
Alleghany	2,099	26,711	9,146	28.3	26.3	15.5	10.2	7.1	4.2	5.5	2.1	1.0	0.3
Amelia	1,740	22,193	10,541	23.2	24.8	20.0	13.6	9.2	3.9	3.7	1.0	0.6	0.4
Amherst	5,193	67,816	10,503	24.7	23.4	20.4	13.0	8.0	4.6	4.3	1.3	0.6	0.3
Appomattox	2,350	27,486	9,434	28.3	24.6	18.3	13.8	6.7	3.6	3.3	0.9	0.6	0.3
Arlington	56,356	1,507,653	21,658	10.4	12.6	11.7	11.6	11.6	9.9	13.8	8.1	7.7	3.0
Augusta	9,505	129,174	11,362	22.6	21.9	20.7	14.8	8.9	5.0	4.2	1.4	0.7	0.3
Bath	1,131	15,773	11,208	19.9	23.2	29.0	14.6	5.6	3.2	2.5	0.6	0.6	1.3
Bedford	7,569	102,278	10,762	24.4	22.9	18.5	14.4	7.8	4.5	4.7	1.6	1.2	0.5
Bland	875	10,396	9,883	26.4	24.3	20.8	12.7	7.4	3.6	4.3	0.8	0.0	0.0
Botetourt	4,313	55,467	10,155	26.6	22.9	18.8	13.1	7.4	4.4	4.8	1.5	0.7	0.4
Brunswick	2,943	36,834	9,510	23.8	29.1	21.8	11.5	7.6	3.0	2.2	0.7	0.4	0.4
Buchanan	3,417	46,055	8,535	31.7	26.0	15.3	9.0	7.0	4.4	4.2	1.5	0.7	0.6
Buckingham	2,387	28,044	9,770	24.9	26.4	23.0	13.4	6.1	2.7	2.3	1.0	0.3	0.4
Campbell	8,857	115,924	10,709	23.8	23.3	21.1	13.2	8.7	4.1	4.1	1.2	0.6	0.4
Caroline	4,329	60,706	11,466	22.3	21.5	21.7	14.7	8.3	5.2	4.3	1.4	0.8	0.4
Carroll	3,910	44,016	9,812	24.2	26.9	24.7	12.1	6.3	2.8	2.1	0.7	0.4	0.2
Charles City	1,732	25,172	11,315	20.3	24.2	21.2	13.8	8.8	5.1	4.7	1.2	0.6	0.6
Charlotte	2,074	24,998	10,060	21.6	28.3	22.2	14.2	7.6	2.6	2.5	0.7	0.4	0.4
Chesterfield	37,310	633,219	13,054	24.3	17.2	14.2	12.0	9.4	7.5	8.9	3.9	2.4	0.7
Clarke	2,214	37,728	12,461	20.1	20.2	20.0	13.7	9.8	5.7	5.5	2.4	1.8	1.3
Craig	681	8,391	10,367	24.4	24.1	22.1	12.7	6.7	4.6	4.6	0.6	0.6	0.0
Culpeper	5,446	84,221	11,890	21.8	21.0	19.3	14.5	8.6	5.2	5.7	2.0	1.4	1.0
Cumberland	1,459	17,197	9,679	25.1	26.7	22.1	11.7	7.0	2.9	2.7	1.1	1.1	0.0
Dickenson	1,693	19,735	8,177	32.2	28.2	15.7	8.1	6.4	4.1	3.7	0.9	0.6	0.6
Dinwiddie	4,388	57,257	10,876	23.1	23.5	20.0	14.8	8.1	4.5	3.9	1.5	0.8	0.3
Essex	2,120	30,405	10,913	21.6	24.8	20.9	14.2	8.1	4.5	3.2	1.1	1.3	1.0
Fairfax	169,231	3,951,171	18,499	18.2	14.0	10.5	10.7	10.4	8.7	12.5	7.2	6.0	2.2
Fauquier	9,165	176,409	13,189	21.1	18.4	16.7	12.9	10.0	6.1	7.5	3.3	2.8	1.7

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1989

		AGI ($)		Percentage Distribution of Returns by AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Floyd	1,834	$ 22,241	$10,196	23.7%	25.6%	20.3%	13.5%	8.9%	4.4%	2.3%	1.2%	0.5%	0.0%
Fluvanna	2,178	31,135	11,412	21.8	22.2	21.8	15.0	8.1	3.6	4.2	2.2	1.0	0.6
Franklin	7,025	90,355	10,799	22.3	23.9	24.8	13.5	6.8	3.5	3.2	1.3	0.8	0.4
Frederick	8,666	127,113	11,688	23.8	20.1	18.4	14.6	8.8	6.1	5.3	1.8	1.1	0.6
Giles	2,911	38,320	10,482	24.2	24.5	15.0	12.6	10.6	7.5	4.3	1.1	0.5	0.3
Gloucester	4,958	67,463	9,913	28.1	22.4	15.3	11.4	8.9	5.8	5.2	1.8	1.0	0.6
Goochland	2,592	39,615	11,568	23.9	20.0	19.8	13.4	9.3	4.7	4.7	2.0	1.4	1.2
Grayson	2,486	26,746	9,371	25.9	27.7	24.7	11.8	5.0	2.6	1.7	0.4	0.5	0.2
Greene	1,807	26,576	12,883	19.1	19.3	20.3	19.2	9.1	5.3	5.2	1.4	1.1	0.4
Greensville	1,869	21,857	9,816	26.3	24.7	20.9	14.0	8.2	3.0	2.2	0.7	0.4	0.0
Halifax	5,338	64,427	10,711	22.6	24.4	22.3	17.2	7.5	3.4	1.9	0.6	0.3	0.3
Hanover	12,171	199,764	12,162	22.6	19.8	17.8	13.6	9.3	6.1	6.5	2.7	1.5	0.6
Henrico	44,487	850,601	15,247	17.9	16.0	15.4	15.1	11.6	8.3	9.4	3.7	2.1	1.0
Henry	12,494	152,280	10,800	22.8	23.2	25.6	14.9	6.5	3.1	2.8	0.8	0.4	0.3
Highland	402	5,400	10,590	18.0	29.7	22.2	14.0	8.3	2.0	2.8	1.5	2.0	0.0
Isle of Wight	4,768	65,960	11,260	23.1	22.3	18.7	14.5	9.3	5.0	4.4	1.7	1.0	0.5
James City	7,018	104,694	10,492	26.0	22.4	17.2	11.5	7.6	4.9	5.2	2.4	2.2	1.1
King and Queen	1,382	19,016	10,989	21.9	23.9	22.2	12.2	8.2	4.5	4.0	1.8	1.3	0.6
King George	2,552	41,154	12,312	23.6	18.8	16.7	12.5	9.1	5.6	8.0	2.5	2.8	0.8
King William	2,122	29,498	11,180	22.7	22.2	21.9	12.8	7.7	4.7	4.2	2.5	1.4	0.4
Lancaster	2,253	34,783	9,747	25.1	26.3	17.3	10.7	7.4	3.6	4.5	1.9	2.1	1.6
Lee	2,512	30,949	8,576	28.8	29.7	18.1	9.4	5.9	3.4	3.2	1.1	0.5	0.4
Loudoun	17,872	384,480	16,610	18.7	14.6	12.6	13.3	10.9	8.5	10.8	5.7	3.8	1.6
Louisa	3,934	51,803	10,567	22.0	25.7	21.5	12.7	7.7	4.5	3.5	1.7	0.9	0.5
Lunenburg	2,080	22,989	9,367	24.4	29.5	23.1	11.7	5.5	2.7	2.2	0.8	0.3	0.2
Madison	1,966	28,663	11,742	18.8	23.7	22.2	14.6	8.5	4.4	4.4	2.0	1.1	0.9
Mathews	1,438	19,688	10,472	24.9	23.3	19.6	10.7	7.9	5.5	4.3	2.6	1.2	0.5
Mecklenburg	5,976	71,552	9,600	22.7	29.8	22.4	12.7	5.9	3.3	1.9	0.8	0.7	0.5
Middlesex	1,532	21,519	10,081	22.9	26.9	18.2	12.9	7.2	3.3	4.3	2.6	1.2	1.0
Montgomery	13,241	173,993	9,781	26.6	24.5	17.0	11.4	8.6	4.6	4.4	1.5	1.4	0.4
Nelson	2,380	35,389	11,130	21.7	23.5	21.9	15.0	7.8	3.8	3.9	1.1	0.8	0.9
New Kent	1,830	27,675	11,812	23.4	19.8	19.3	13.1	8.4	5.5	6.1	3.2	1.1	0.7
Northampton	2,759	32,409	9,065	26.4	29.1	21.3	10.1	5.4	3.2	2.3	1.0	1.0	0.7
Northumberland	1,885	24,815	9,750	25.9	25.5	19.8	11.4	6.2	4.0	3.6	1.5	1.5	1.1
Nottoway	2,832	33,656	9,566	25.1	27.5	21.9	11.7	6.3	2.9	2.7	1.2	0.8	0.5

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Orange	4,383	$ 67,244	$11,749	21.7%	21.2%	20.6%	14.4%	8.3%	5.0%	5.0%	2.0%	1.2%	1.0%
Page	4,178	51,836	10,570	24.1	23.4	23.1	14.1	6.5	3.7	3.5	1.2	0.7	0.3
Patrick	2,722	36,050	10,664	22.1	24.7	25.1	16.0	6.1	2.7	2.5	0.5	0.4	0.4
Pittsylvania	10,213	127,969	10,803	22.0	24.4	23.5	14.5	7.5	4.1	3.1	0.8	0.4	0.3
Powhatan	2,302	33,519	11,630	23.1	21.1	18.4	13.6	9.9	5.3	5.3	1.6	1.7	0.6
Prince Edward	2,975	38,223	9,632	25.2	26.9	20.0	12.3	6.3	3.8	3.1	1.5	0.7	0.6
Prince George	4,007	57,076	11,478	25.9	18.8	18.1	13.4	8.6	5.8	6.4	2.2	1.0	0.3
Prince William	37,578	676,976	14,585	22.5	16.0	12.7	12.5	10.5	8.1	10.1	4.6	2.9	0.6
Pulaski	6,397	80,355	9,782	26.1	25.1	18.9	10.5	9.4	4.4	3.9	1.1	0.8	0.3
Rappahannock	1,246	20,399	11,981	22.8	20.0	18.6	13.9	8.3	5.8	4.6	3.2	2.1	1.3
Richmond	1,999	29,138	10,455	24.2	24.2	18.2	13.2	8.1	4.6	4.1	1.2	1.5	1.0
Roanoke	14,242	224,970	11,423	25.1	20.1	17.2	12.3	8.3	5.9	6.9	2.6	1.3	0.8
Rockbridge	3,237	40,213	10,299	25.3	23.6	21.2	14.4	7.6	3.4	2.4	1.4	0.8	0.5
Rockingham	10,986	150,851	11,644	20.2	22.6	22.5	16.7	8.2	3.9	3.9	1.2	0.8	0.6
Russell	3,331	39,066	8,690	28.6	29.1	17.7	9.1	6.9	3.5	3.6	1.0	0.4	0.5
Scott	2,582	31,947	9,641	26.3	25.6	18.6	12.2	6.5	4.4	4.8	1.0	0.7	0.4
Shenandoah	5,968	82,584	11,582	20.7	22.5	21.7	15.8	7.9	4.9	4.2	1.2	0.9	0.7
Smyth	5,322	61,576	9,403	28.3	24.8	20.2	13.8	6.1	3.1	2.6	0.7	0.4	0.4
Southampton	2,771	35,626	9,986	25.2	25.0	17.9	12.8	8.4	4.8	3.8	1.6	0.7	0.4
Spotsylvania	9,506	148,971	11,864	25.9	18.7	14.9	13.1	9.4	6.2	7.0	3.0	1.6	0.8
Stafford	9,858	160,238	12,044	25.8	18.3	14.8	12.3	9.8	6.4	7.2	3.3	1.8	0.8
Surry	1,351	17,888	10,356	25.1	23.6	19.8	11.3	7.4	5.5	4.1	2.1	1.1	0.5
Sussex	2,529	30,598	9,835	24.6	26.4	20.5	14.4	6.2	3.9	2.7	0.6	0.5	0.6
Tazewell	5,705	72,712	9,131	28.4	26.3	17.4	10.4	6.6	3.8	4.3	1.5	0.9	0.8
Warren	5,144	78,682	12,072	21.2	21.8	17.2	14.9	9.8	5.6	6.1	2.2	1.0	0.7
Washington	6,541	87,153	9,775	24.8	26.5	19.2	12.0	7.1	4.3	3.8	1.2	0.9	0.7
Westmoreland	3,520	46,268	9,986	25.0	25.2	18.9	13.0	7.7	4.4	3.5	1.3	1.0	0.6
Wise	5,121	60,396	8,355	32.7	25.9	15.0	9.1	5.8	4.4	4.8	1.5	0.9	0.4
Wythe	4,535	51,234	9,005	28.3	27.3	20.2	10.8	6.2	3.1	2.9	0.6	0.7	0.4
York	6,893	99,637	9,722	30.4	20.9	15.4	10.8	8.0	5.1	5.3	2.6	1.5	0.6

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES	506,608	$ 8,216,480	$12,286	21.1%	21.1%	17.4%	13.1%	9.4%	6.3%	6.8%	2.7%	1.9%	0.9%
Alexandria	47,933	1,214,620	20,805	11.1	12.3	12.3	12.6	12.2	10.1	13.8	7.4	6.3	2.5
Bedford	1,446	17,642	9,778	24.0	27.3	18.9	14.9	6.7	3.2	3.0	1.3	0.7	0.4
Bristol	3,215	49,999	9,904	23.2	27.4	17.6	12.8	6.9	4.7	4.5	1.6	1.1	0.8
Buena Vista	1,338	15,480	9,853	26.7	24.2	20.2	14.5	8.0	3.8	2.2	0.0	0.9	0.0
Charlottesville	11,742	189,270	12,173	19.0	22.4	20.1	14.6	8.6	5.5	5.5	2.2	1.6	1.0
Chesapeake	26,521	380,862	11,244	24.9	21.2	16.4	12.5	8.9	6.2	6.7	2.4	1.1	0.3
Clifton Forge	952	12,351	9,137	28.7	25.9	16.9	9.2	7.0	4.7	4.8	1.9	0.7	0.8
Colonial Heights	3,688	53,817	11,553	25.3	20.0	15.7	13.5	9.5	6.4	6.1	2.1	1.5	0.4
Covington	1,460	18,918	9,533	26.5	26.1	17.1	10.4	6.4	5.3	5.8	1.8	0.6	0.5
Danville	11,880	161,138	10,238	23.0	26.2	19.5	12.5	7.9	4.5	4.2	1.3	0.8	0.7
Emporia	1,314	18,608	9,847	24.9	26.1	19.7	12.8	8.0	4.2	3.1	0.4	0.7	0.7
Fairfax	4,223	83,837	16,448	17.5	16.7	12.4	12.3	11.7	9.4	11.1	4.9	3.5	1.0
Falls Church	8,532	180,214	15,802	15.0	17.3	15.8	13.0	10.7	7.7	9.6	5.2	4.4	1.9
Franklin	1,703	22,721	9,416	28.4	24.7	16.9	11.4	6.6	4.7	4.5	1.5	0.9	0.9
Fredericksburg	5,287	85,958	12,943	19.6	20.3	17.6	13.8	10.8	6.2	7.2	2.6	1.6	0.8
Galax	1,559	17,379	8,815	28.2	28.7	22.6	10.1	4.3	2.1	2.4	0.8	0.9	0.4
Hampton	26,243	382,180	11,794	23.2	20.8	17.1	12.9	10.4	6.7	6.3	1.7	1.0	0.4
Harrisonburg	5,882	85,304	11,343	22.3	22.6	19.7	13.5	8.9	5.3	4.5	1.8	1.2	0.7
Hopewell	5,245	71,728	10,956	23.7	22.8	18.8	12.5	8.4	5.8	5.9	1.7	0.7	0.3
Lexington	1,137	16,237	10,708	23.2	24.4	18.1	13.1	7.5	5.0	4.3	2.8	1.6	0.6
Lynchburg	14,678	221,416	10,863	22.5	24.3	19.0	12.6	8.2	4.7	4.9	1.9	1.3	1.0
Manassas	7,102	136,730	15,713	19.4	15.7	13.1	13.5	10.8	8.7	11.2	4.8	2.6	0.6
Manassas Park	1,175	20,294	15,635	17.4	15.5	15.3	16.1	12.3	8.0	11.5	3.4	1.0	0.0
Martinsville	4,421	63,729	10,968	23.1	22.7	22.5	15.6	5.9	3.4	3.6	1.4	1.0	1.2
Newport News	32,113	461,660	11,345	23.3	22.2	17.2	12.6	9.7	6.4	5.7	1.8	1.1	0.5
Norfolk	46,469	686,354	11,106	22.0	24.0	18.6	13.1	8.6	5.3	5.1	1.8	1.2	0.8
Norton	686	8,181	8,500	33.3	24.1	16.7	11.1	4.7	3.4	4.0	1.8	1.4	0.0
Petersburg	10,945	138,271	10,085	24.9	24.8	20.1	12.5	7.2	4.4	4.1	1.3	0.6	0.3
Poquoson	1,845	24,233	9,403	31.7	20.9	14.0	10.6	7.6	5.6	6.3	1.9	1.4	0.3
Portsmouth	22,039	293,720	10,577	25.7	22.4	17.4	12.6	8.9	5.8	5.0	1.6	0.8	0.3
Radford	2,336	30,512	9,543	28.6	23.7	14.7	10.2	9.8	5.7	4.9	1.5	0.9	0.4
Richmond	66,491	1,157,938	13,189	17.6	20.4	18.9	14.6	10.0	6.1	6.9	2.8	1.8	1.1
Roanoke	25,448	354,742	11,004	22.3	23.7	20.5	12.9	7.7	5.2	4.8	1.7	1.0	0.6
Salem	5,065	71,813	11,351	21.7	23.0	20.2	13.5	8.3	5.0	5.2	1.9	1.2	0.6
South Boston	1,532	22,204	10,893	21.8	24.4	22.2	15.3	7.2	4.3	2.7	0.9	0.8	1.0

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES (continued)													
Staunton	5,176	$ 76,337	$11,741	20.7%	22.2%	20.7%	15.0%	9.0%	5.0%	4.4%	1.6%	1.0%	0.9%
Suffolk	10,130	134,234	10,253	25.5	23.7	17.8	13.1	8.3	4.9	4.5	1.3	1.0	0.5
Virginia Beach	64,806	1,041,592	12,001	23.1	20.6	16.1	12.2	9.3	6.6	7.3	2.8	1.7	0.9
Waynesboro	4,254	59,104	11,420	23.0	21.4	20.1	15.3	7.9	4.6	5.3	1.5	0.8	0.6
Williamsburg	2,586	42,152	11,615	22.4	21.9	18.1	13.1	8.9	4.7	5.5	2.6	2.1	1.4
Winchester	5,792	90,678	12,026	21.4	21.4	18.2	14.6	9.8	5.8	5.4	1.7	1.1	1.0
NON-MSA	312,081	4,223,856	10,537	24.1	23.9	20.1	13.2	7.8	4.4	4.1	1.5	1.0	0.6
MSA	948,288	17,439,842	13,691	20.3	18.5	15.4	12.6	9.8	7.1	8.6	4.0	3.0	1.2
Bristol	12,338	169,099	9,781	24.7	26.5	18.7	12.3	6.9	4.4	4.2	1.2	0.9	0.6
Charlottesville	27,392	488,842	12,753	19.4	20.3	19.0	14.7	9.3	6.0	6.3	2.5	1.8	1.3
Danville	22,093	289,107	10,526	22.5	25.3	21.3	13.4	7.7	4.3	3.7	1.0	0.6	0.5
Lynchburg	28,728	405,156	10,745	23.3	23.9	19.9	12.9	8.3	4.5	4.6	1.6	1.0	0.7
Norfolk-Virginia Beach-Newport News	251,621	3,718,781	11,274	23.9	21.9	17.0	12.5	9.1	6.0	6.0	2.1	1.3	0.6
Northern Virginia	359,860	8,316,215	18,394	16.7	14.0	11.6	11.6	10.9	8.9	12.3	6.8	5.6	2.1
Richmond-Petersburg	197,188	3,345,652	13,043	20.5	19.1	17.2	13.9	9.9	6.7	7.5	3.0	1.8	0.8
Roanoke	49,068	706,992	11,076	23.4	22.5	19.3	12.8	7.9	5.3	5.5	2.0	1.1	0.7
PLANNING DISTRICTS													
LENOWISCO	10,901	131,473	8,711	30.4	26.6	16.7	10.0	5.9	4.1	4.4	1.3	0.8	0.4
Cumberland Plateau	14,146	177,567	8,760	29.7	27.1	16.7	9.5	6.8	3.9	4.1	1.3	0.7	0.7
Mount Rogers	28,443	348,500	9,511	26.1	26.6	20.8	12.2	6.3	3.4	3.0	0.9	0.6	0.5
New River Valley	26,719	345,421	9,842	26.2	24.7	17.3	11.4	9.1	5.0	4.2	1.4	1.0	0.3
Fifth	54,260	773,363	10,905	23.8	22.8	19.1	12.6	7.8	5.3	5.4	1.9	1.0	0.6
Central Shenandoah	43,048	593,875	11,330	22.0	22.5	21.2	15.1	8.4	4.5	4.1	1.4	0.9	0.5
Lord Fairfax	31,962	468,621	11,658	22.2	21.5	19.5	14.8	8.8	5.4	5.0	1.7	1.1	0.7
Northern Virginia	350,002	8,155,976	18,602	16.4	13.9	11.5	11.6	10.9	9.0	12.4	6.9	5.7	2.1
Rappahannock-Rapidan	22,206	376,936	12,325	21.3	20.1	18.7	13.8	9.1	5.5	6.1	2.6	2.0	1.3
Thomas Jefferson	33,706	576,034	12,342	19.8	21.2	19.5	14.5	9.0	5.6	5.8	2.3	1.6	1.1

Table A5. (continued)
Adjusted Gross Income on Individual Returns, 1989

	AGI ($)			Percentage Distribution of Returns by AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
PLANNING DISTRICTS (continued)													
Central Virginia	40,093	$ 552,561	$10,627	23.8%	23.8%	19.5%	13.3%	8.1%	4.4%	4.5%	1.5%	1.0%	0.6%
West Piedmont	48,755	631,520	10,691	22.6	24.3	23.2	14.2	7.0	3.7	3.3	1.0	0.6	0.5
Southside	15,789	195,017	10,002	22.8	27.3	22.2	14.2	6.9	3.4	2.0	0.7	0.5	0.4
Piedmont	15,547	187,300	9,742	24.3	27.2	21.7	12.6	6.8	3.1	2.7	1.1	0.6	0.4
Richmond Regional	168,915	2,967,504	13,480	19.8	18.5	16.9	14.1	10.2	6.9	7.9	3.2	2.0	0.9
RADCO	31,532	497,028	12,071	24.1	19.2	16.4	13.2	9.6	6.1	6.8	2.8	1.6	0.7
Northern Neck	9,657	135,004	9,935	25.0	25.3	18.6	12.2	7.4	4.2	3.9	1.5	1.5	1.0
Middle Peninsula	13,552	187,589	10,514	24.7	23.5	18.7	12.2	8.2	4.9	4.4	2.0	1.2	0.7
Crater	35,336	467,098	10,544	24.7	23.3	19.3	13.2	7.9	4.9	4.6	1.5	0.8	0.3
Southeastern Virginia	179,207	2,661,069	11,281	23.6	22.1	17.1	12.6	8.9	5.9	6.0	2.2	1.3	0.7
Peninsula	76,698	1,114,556	11,244	24.3	21.6	17.0	12.4	9.5	6.1	5.8	1.9	1.3	0.5
Accomack-Northampton	9,895	119,685	9,665	25.0	26.9	24.6	10.4	5.3	3.1	2.9	1.0	0.8	0.6
Hampton Roads[c]	255,905	3,775,625	11,273	23.8	22.0	17.1	12.5	9.1	6.0	5.9	2.1	1.3	0.6

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[a] Details may not add to 100.0 due to rounding.

[b] Returns unassigned to geographic areas because the proper city or county could not be ascertained.

[c] The Southeastern and Peninsula planning districts were combined in 1990 to form the Hampton Roads Planning District. Hampton Roads' median is a weighted average of the medians of the those planning pistricts.

Table A6.
Adjusted Gross Income Per Exemption, 1989

	Amount ($)	Index State = 100
VIRGINIA[a]	$14,838	100
COUNTIES	15,551	105
Accomack	9,901	67
Albemarle	18,189	123
Alleghany	11,236	76
Amelia	10,340	70
Amherst	10,957	74
Appomattox	10,108	68
Arlington	23,128	156
Augusta	11,538	78
Bath	11,070	75
Bedford	12,758	86
Bland	9,438	64
Botetourt	12,448	84
Brunswick	9,465	64
Buchanan	10,459	70
Buckingham	9,315	63
Campbell	11,497	77
Caroline	11,197	75
Carroll	9,387	63
Charles City	11,975	81
Charlotte	8,886	60
Chesterfield	16,028	108
Clarke	15,475	104
Craig	10,523	71
Culpeper	12,805	86
Cumberland	9,480	64
Dickenson	8,637	58
Dinwiddie	11,001	74
Essex	11,479	77
Fairfax	22,459	151
Fauquier	18,233	123
Floyd	10,191	69
Fluvanna	11,751	79
Franklin	10,937	74
Frederick	13,885	94
Giles	10,797	73
Gloucester	11,662	79
Goochland	18,294	123
Grayson	8,731	59
Greene	11,718	79
Greensville	9,081	61
Halifax	9,508	64
Hanover	15,563	105
Henrico	17,439	118
Henry	10,639	72
Highland	9,767	66
COUNTIES (continued)		
Isle of Wight	$12,185	82
James City	16,284	110
King and Queen	10,722	72
King George	13,268	89
King William	12,615	85
Lancaster	14,502	98
Lee	8,590	58
Loudoun	18,879	127
Louisa	11,210	76
Lunenburg	8,716	59
Madison	11,651	79
Mathews	12,947	87
Mecklenburg	9,812	66
Middlesex	12,282	83
Montgomery	12,194	82
Nelson	11,069	75
New Kent	14,484	98
Northampton	9,519	64
Northumberland	11,924	80
Nottoway	10,139	68
Orange	12,480	84
Page	10,070	68
Patrick	10,380	70
Pittsylvania	10,358	70
Powhatan	14,027	95
Prince Edward	10,395	70
Prince George	12,644	85
Prince William	15,888	107
Pulaski	10,974	74
Rappahannock	14,398	97
Richmond	11,337	76
Roanoke	15,207	102
Rockbridge	10,702	72
Rockingham	11,621	78
Russell	9,241	62
Scott	9,516	64
Shenandoah	11,767	79
Smyth	9,861	66
Southampton	10,855	73
Spotsylvania	13,453	91
Stafford	14,892	100
Surry	10,530	71
Sussex	10,265	69
Tazewell	10,594	71
Warren	12,067	81

Table A6. (continued)
Adjusted Gross Income Per Exemption, 1989

	Amount ($)	Index State = 100
COUNTIES (continued)		
Washington	$11,091	75
Westmoreland	10,528	71
Wise	10,073	68
Wythe	9,633	65
York	14,866	100
CITIES	13,669	92
Alexandria	21,525	145
Bedford	11,023	74
Bristol	11,972	81
Buena Vista	9,713	65
Charlottesville	14,164	95
Chesapeake	12,481	84
Clifton Forge	12,123	82
Colonial Heights	13,358	90
Covington	10,147	68
Danville	11,672	79
Emporia	10,278	69
Fairfax	20,080	135
Falls Church	17,047	115
Franklin	12,692	86
Fredericksburg	14,784	100
Galax	10,466	71
Hampton	11,917	80
Harrisonburg	14,016	94
Hopewell	10,962	74
Lexington	13,456	91
Lynchburg	13,266	89
Manassas	16,085	108
Manassas Park	12,662	85
Martinsville	13,662	92
Newport News	12,258	83
Norfolk	12,127	82
Norton	10,774	73
Petersburg	10,099	68
Poquoson	13,974	94
Portsmouth	10,704	72
Radford	12,720	86
Richmond	15,077	102
Roanoke	12,462	84
Salem	13,332	90
South Boston	11,896	80

	Amount ($)	Index State = 100
CITIES (continued)		
Staunton	$12,639	85
Suffolk	11,818	80
Virginia Beach	14,189	96
Waynesboro	12,919	87
Williamsburg	16,577	112
Winchester	14,852	100
NON-MSA	11,566	78
MSA	16,205	109
Bristol	10,901	73
Charlottesville	15,698	106
Danville	10,974	74
Lynchburg	12,175	82
Norfolk-Virginia Beach-Newport News	12,860	87
Northern Virginia	20,711	140
Richmond-Petersburg	15,379	104
Roanoke	13,507	91
PLANNING DISTRICTS		
LENOWISCO	9,614	65
Cumberland Plateau	9,984	67
Mount Rogers	10,197	69
New River Valley	11,577	78
Fifth	13,220	89
Central Shenandoah	11,949	81
Lord Fairfax	12,923	87
Northern Virginia	20,956	141
Rappahannock-Rapidan	15,051	101
Thomas Jefferson	14,748	99
Central Virginia	12,145	82
West Piedmont	11,029	74
Southside	9,821	66
Piedmont	9,640	65
Richmond Regional	16,035	108
RADCO	13,829	93
Northern Neck	11,945	81
Middle Peninsula	11,916	80
Crater	11,089	75
Southeastern Virginia	12,790	86
Peninsula	12,988	88
Accomack-Northampton	9,795	66
Hampton Roads[b]	12,849	87

NOTE: The figures in this table exclude exemptions for the elderly and blind.

[a] Includes returns unassigned to geographic areas because the proper city or county could not be ascertained.

[b] The Southeatern and Peninsula planning districts were combined in 1990 to form the Hampton Roads Planning District.

Table A7.
Index of Income Concentration, 1989

	Index
VIRGINIA	0.363
COUNTIES	0.359
Accomack	0.370
Albemarle	0.388
Alleghany	0.338
Amelia	0.322
Amherst	0.324
Appomattox	0.329
Arlington	0.347
Augusta	0.316
Bath	0.342
Bedford	0.335
Bland	0.308
Botetourt	0.329
Brunswick	0.345
Buchanan	0.355
Buckingham	0.330
Campbell	0.328
Caroline	0.330
Carroll	0.295
Charles City	0.345
Charlotte	0.311
Chesterfield	0.332
Clarke	0.372
Craig	0.300
Culpeper	0.342
Cumberland	0.332
Dickenson	0.336
Dinwiddie	0.329
Essex	0.350
Fairfax	0.355
Fauquier	0.379
Floyd	0.303
Fluvanna	0.332
Franklin	0.324
Frederick	0.359
Giles	0.311
Gloucester	0.336
Goochland	0.416
Grayson	0.302
Greene	0.294
Greensville	0.330
Halifax	0.303
Hanover	0.337
Henrico	0.352
Henry	0.322
Highland	0.322
COUNTIES (continued)	
Isle of Wight	0.333
James City	0.384
King and Queen	0.332
King George	0.342
King William	0.342
Lancaster	0.411
Lee	0.342
Loudoun	0.332
Louisa	0.335
Lunenburg	0.321
Madison	0.326
Mathews	0.364
Mecklenburg	0.337
Middlesex	0.363
Montgomery	0.353
Nelson	0.339
New Kent	0.322
Northampton	0.377
Northumberland	0.375
Nottoway	0.352
Orange	0.338
Page	0.316
Patrick	0.307
Pittsylvania	0.311
Powhatan	0.333
Prince Edward	0.359
Prince George	0.334
Prince William	0.318
Pulaski	0.331
Rappahannock	0.368
Richmond County	0.360
Roanoke	0.354
Rockbridge	0.321
Rockingham	0.316
Russell	0.324
Scott	0.304
Shenandoah	0.321
Smyth	0.323
Southampton	0.330
Spotsylvania	0.324
Stafford	0.329
Surry	0.335
Sussex	0.355
Tazewell	0.350
Warren	0.320

Table A7. (continued)
Index of Income Concentration, 1989

	Index
COUNTIES (continued)	
Washington	0.339
Westmoreland	0.356
Wise	0.355
Wythe	0.328
York	0.365
CITIES	0.360
Alexandria	0.348
Bedford	0.348
Bristol	0.361
Buena Vista	0.308
Charlottesville	0.372
Chesapeake	0.330
Clifton Forge	0.395
Colonial Heights	0.338
Covington	0.338
Danville	0.362
Emporia	0.355
Fairfax	0.355
Falls Church	0.370
Franklin	0.388
Fredericksburg	0.374
Galax	0.379
Hampton	0.324
Harrisonburg	0.372
Hopewell	0.330
Lexington	0.367
Lynchburg	0.382
Manassas	0.320
Manassas Park	0.274
Martinsville	0.409
Newport News	0.340
Norfolk	0.370
Norton	0.387
Petersburg	0.357
Poquoson	0.342
Portsmouth	0.347
Radford	0.368
Richmond City	0.384
Roanoke	0.367
Salem	0.345
South Boston	0.371

	Index
CITIES (continued)	
Staunton	0.347
Suffolk	0.362
Virginia Beach	0.353
Waynesboro	0.360
Williamsburg	0.408
Winchester	0.392
NON-MSA	0.347
MSA	0.362
Bristol	0.335
Charlottesville	0.376
Danville	0.337
Lynchburg	0.352
Norfolk-Virginia Beach-Newport News	0.354
Northern Virginia	0.351
Richmond-Petersburg	0.362
Roanoke	0.360
PLANNING DISTRICTS	
LENOWISCO	0.342
Cumberland Plateau	0.345
Mount Rogers	0.329
New River Valley	0.340
Fifth	0.360
Central Shenandoah	0.333
Lord Fairfax	0.348
Northern Virginia	0.352
Rappahannock-Rapidan	0.365
Thomas Jefferson	0.372
Central Virginia	0.349
West Piedmont	0.334
Southside	0.329
Piedmont	0.336
Richmond Regional	0.361
RADCO	0.339
Northern Neck	0.376
Middle Peninsula	0.347
Crater	0.346
Southeastern Virginia	0.356
Peninsula	0.347
Accomack-Northampton	0.371
Hampton Roads[a]	0.353

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[a] The Southeatern and Peninsula planning districts were combined in 1990 to form the Hampton Roads Planning District.

Composition of Virginia Metropolitan Statistical Areas

Charlottesville
- Albemarle County
- Fluvanna County
- Greene County
- Charlottesville City

Danville
- Pittsylvania County
- Danville City

Johnson City-Kingsport-Bristol, Tennessee-Virginia
- Virginia Portion:
  - Scott County
  - Washington County
  - Bristol City
- Tennessee Portion:
  - Carter County
  - Hawkins County
  - Sullivan County
  - Unicoi County
  - Washington County

Lynchburg[a]
- Amherst County
- Campbell County
- Lynchburg City

Norfolk-Virginia Beach-Newport News[b]
- Gloucester County
- James City County
- York County
- Chesapeake City
- Norfolk City
- Portsmouth City
- Suffolk City
- Virginia Beach City
- Hampton City
- Newport News City
- Poquoson City
- Williamsburg City

Richmond-Petersburg[c]
- Charles City County
- Chesterfield County
- Goochland County
- Hanover County
- Henrico County
- New Kent County
- Powhatan County
- Dinwiddie County
- Prince George County
- Colonial Heights City
- Hopewell City
- Petersburg City
- Richmond City

Roanoke[d]
- Botetourt County
- Roanoke County
- Roanoke City
- Salem City

Washington, D.C.-Maryland-Virginia[e]
- Virginia Portion:
  - Arlington County
  - Fairfax County
  - Loudoun County
  - Prince William County
  - Stafford County
  - Alexandria City
  - Fairfax City
  - Falls Church City
  - Manassas City
  - Manassas Park City
- District of Columbia
- Maryland Portion:
  - Calvert County
  - Charles County
  - Frederick County
  - Montgomery County
  - Prince George's County

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[a] Appomattox County was removed from the Lynchburg MSA on June 30, 1983.

[b] On June 30, 1983 the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.

[c] On June 30, 1983 the Petersburg-Colonial Heights-Hopewell MSA and the Richmond MSA were combined to form the Richmond-Petersburg MSA.

[d] Craig County was removed from the Roanoke MSA on June 30, 1983.

[e] Stafford County, Va., and Calvert and Frederick Counties, Md., were added to the Washington, D.C.-Md.-Va. MSA on June 30, 1983.

Composition of Virginia Planning Districts

1 LENOWISCO
Lee County
Scott County
Wise County
Norton City

2 Cumberland Plateau
Buchanan County
Dickenson County
Russell County
Tazewell County

3 Mount Rogers
Bland County
Carroll County
Grayson County
Smyth County
Washington County
Wythe County
Bristol City
Galax City

4 New River Valley
Floyd County
Giles County
Montgomery County
Pulaski County
Radford City

5 Fifth
Alleghany County
Botetourt County
Craig County
Roanoke County
Clifton Forge City
Covington City
Roanoke City
Salem City

6 Central Shenandoah
Augusta County
Bath County
Highland County
Rockbridge County
Rockingham County
Buena Vista City
Harrisonburg City
Lexington City
Staunton City
Waynesboro City

7 Lord Fairfax
Clarke County
Frederick County
Page County
Shenandoah County
Warren County
Winchester City

8 Northern Virginia
Arlington County
Fairfax County
Loudoun County
Prince William County
Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City

9 Rappahannock-Rapidan
Culpeper County
Fauquier County
Madison County
Orange County
Rappahannock County

10 Thomas Jefferson
Albemarle County
Fluvanna County
Greene County
Louisa County
Nelson County
Charlottesville City

11 Central Virginia
Amherst County
Appomattox County
Bedford County
Campbell County
Bedford City
Lynchburg City

12 West Piedmont
Franklin County
Henry County
Patrick County
Pittsylvania County
Danville City
Martinsville City

13 Southside
Brunswick County
Halifax County
Mecklenburg County
South Boston City

14 Piedmont
Amelia County
Buckingham County
Charlotte County
Cumberland County
Lunenburg County
Nottoway County
Prince Edward County

15 Richmond Regional
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County
Richmond City

16 RADCO
Caroline County
King George County
Spotsylvania County
Stafford County
Fredericksburg City

17 Northern Neck
Lancaster County
Northumberland County
Richmond County
Westmoreland County

18 Middle Peninsula
Essex County
Gloucester County
King and Queen County
King William County
Mathews County
Middlesex County

19 Crater
Dinwiddie County
Greensville County
Prince George County
Surry County
Sussex County
Colonial Heights City
Emporia City
Hopewell City
Petersburg City

20 Southeastern Virginia
Isle of Wight County
Southampton County
Chesapeake City
Franklin City
Norfolk City
Portsmouth City
Suffolk City
Virginia Beach City

21 Peninsula
James City County
York County
Hampton City
Newport News City
Poquoson City
Williamsburg City

22 Accomack-Northampton
Accomack County
Northampton County

23 Hampton Roads
Isle of Wight County
James City County
Southampton County
York County
Chesapeake City
Franklin City
Hampton City
Newport News City
Norfolk City
Poquoson City
Portsmouth City
Suffolk City
Virginia Beach City
Williamsburg City

NOTE: This listing shows the composition of the state's planning districts during the period covered by this report. On July 1, 1990 planning districts 20 and 21 were combined to form planning district 23.

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